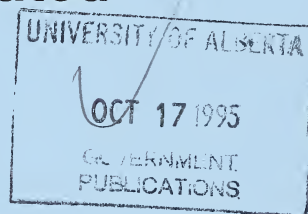




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**volume 1 — financial statements
for the
consolidated
fund**



**Manitoba
Finance**



for the year ended March 31, 1995

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TO THE HONOURABLE W. YVON DUMONT
Lieutenant-Governor of the Province of Manitoba.

May It Please Your Honour:


The undersigned has the honour to present the Public Accounts of the Province of Manitoba
for the year ended March 31, 1995.

HONOURABLE ERIC STEFANSON
Minister of Finance

Office of the Minister of Finance.
September 15, 1995

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 1995 consist of four volumes:

Volume 1 –

Contains the Financial Statements of the Operating Fund of the Province and schedules of supporting information.
 Contains the Financial Statements of the Trust Fund and a summary of activities in the various categories of trust money administered by the Province.
 Contains the details of Operating Fund liabilities and assets.
 Contains the details of borrowings and guarantees.
 Contains the details of Operating Fund revenue and expenditure.
 Contains information provided under Statutory Requirement.

Volume 2 –

Contains details of salaries and wages paid to employees as well as payments to corporations, firms, individuals, other Governments and Government Agencies.

Volume 3 –

Contains the Summary Financial Statements of the Province and schedules of supporting information. These statements reflect the consolidation of the financial operations of all organizations integral to the overall operations of Government in performing its executive function.

Volume 4 –

Contains the financial statements of Boards, Commissions and Government Agencies and Special Funds which are included in the Government Reporting Entity.

CONTENTS OF VOLUME 1 – FINANCIAL STATEMENTS OF THE CONSOLIDATED FUND

VOLUME 1

Section 1 – Operating Fund Financial Statements

This section provides a summary of the Government's operational activities and financial position for the fiscal year ended March 31, 1995.

Section 2 – Trust Fund Financial Statements

This section provides a summary of the Trust Fund activities in the various categories of trust money administered by the Province.

Section 3 – Details of Operating Fund Liabilities and Assets

This section provides more detailed information with regard to items reported in the Statement of Financial Position.

Section 4 – Borrowings and Guarantees

This section provides more detailed information on the Operating Fund direct and guaranteed debt obligations at the fiscal year-end.

Section 5 – Details of Operating Fund Revenue and Expenditure

This section provides more detailed information regarding the Operating Fund revenue and expenditure of the fiscal year.

Section 6 – Information Provided Under Statutory Requirement

This section provides information that is disclosed in accordance with statutory requirements.

STATEMENT OF RESPONSIBILITY

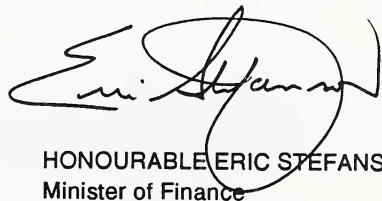
The Operating Fund and Trust Fund financial statements are prepared under the direction of the Minister of Finance in accordance with the stated accounting policies of the Government and include a statement of financial position, a statement of revenue and expenditure, a statement of accumulated deficit, a statement of changes in financial position, notes integral to the statements and schedules. Together, they present fairly, in all material respects, the financial condition of the Consolidated Fund at the fiscal period end and results of operations for the year then ended.

The Government is responsible for the integrity and objectivity of the Operating Fund and Trust Fund financial statements. In the preparation of these statements, estimates are sometimes necessary because a precise determination of certain assets and liabilities is dependent on future events. The Government believes such estimates have been based on careful judgements and have been properly reflected in the financial statements.

The Government maintains a system of internal accounting and administrative controls in order to provide reasonable assurance that transactions are appropriately authorized, assets are safeguarded and financial records are properly maintained.

The financial statements are tabled in the Legislature. The financial statements are referred to the Standing Committee on Public Accounts, which reports to the Legislature on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

More detailed information regarding the Consolidated Fund financial position and operating results can be found in other sections of this Volume and in Volume 2 of the Public Accounts. In addition, explanatory comments with respect to changes in revenue and expenditure are provided in each Government department's annual report.



HONOURABLE ERIC STEFANSON
Minister of Finance
September 15, 1995



**Office of
the Provincial Auditor**

12th Floor - 405 Broadway
Winnipeg, Manitoba, CANADA
R3C 3L6

AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

The Consolidated Fund financial statements report transactions of the Operating Fund and the Trust Fund only. While the Operating Fund reflects a portion of the financial activities of the Government, certain transactions within the Trust Fund do not represent Government activities and other significant financial activities of the Government occur outside both of these funds. Therefore, readers should not use the Consolidated Fund financial statements to understand and assess the Government's management of public financial affairs and resources as a whole.

Volume III of the Public Accounts includes the summary financial statements of the Government of the Province of Manitoba. Their purpose is to report fully the nature and extent of the financial affairs and resources for which the Government is responsible. Please refer to those summary financial statements to understand and assess the Government's management of public financial affairs and resources as a whole.

In accordance with Section 14 of The Provincial Auditor's Act, we have audited the Operating Fund statements of financial position and accumulated deficit of the Consolidated Fund of the Government of the Province of Manitoba as at March 31, 1995 and the Operating Fund statements of revenue and expenditure, changes in financial position, and those Operating Fund statements provided under statutory requirement for the year then ended. We have also audited the Trust Fund statements of assets and liabilities, cash and investments and balances of the Consolidated Fund of the Government of the Province of Manitoba as at March 31, 1995. These financial statements are the responsibility of the Government of the Province of Manitoba and have been prepared in accordance with the accounting policies stated in Note 1 to the Operating Fund financial statements and Note 1 to the Trust Fund financial statements. Our responsibility is to express an opinion on these financial statements based on our audit.


We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In accordance with the accounting policy stated in Note 1B2b to the Operating Fund financial statements, the Government does not record its pension liabilities and costs associated with the annual increase in the pension liabilities for entitlements earned by its employees, contributors to the Teachers' Retirement Allowances Fund and Members of the Legislative Assembly in its financial statements. This accounting policy is consistent with that of prior years, however it does not result in fair presentation.

Note 7 to the Operating Fund financial statements advises that the unrecorded pension liabilities are estimated to be \$1.913 billion as at March 31, 1995. Had the Government recorded the pension liabilities in its Operating Fund financial statements, the Fund's liabilities and accumulated deficit would be increased by an estimated \$1.913 billion as at March 31, 1995. Because a significant portion of this amount has been estimated using best available information, we are unable to determine the effect on expenditure and the annual deficit.

In our opinion, except for the effects of the failure to record pensions as described in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Operating Fund and the Trust Fund of the Government of the Province of Manitoba as at March 31, 1995 and the results of the operations and the changes in its financial position for the year then ended in accordance with the accounting policies stated in Note 1 to the Operating Fund and Note 1 to the Trust Fund financial statements of the Consolidated Fund.

As required by Section 14 of the Provincial Auditor's Act, we report that, in our opinion, the stated accounting policies have been applied, except for the change to full accrual accounting for accounts receivable, vehicle registration revenue and vacation and overtime payable as explained in Note 9 to the Operating Fund financial statements, on a basis consistent with that of the preceding year.



Winnipeg, Manitoba
September 15, 1995

Carol Bellringer, CA
Provincial Auditor

OPERATING FUND FINANCIAL STATEMENTS

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STATEMENT OF FINANCIAL POSITION

As at March 31, 1995
(with comparative figures for March 31, 1994)

		(\$ millions)	
		1995	1994
SCHEDULE			
	LIABILITIES		
	Amount owing to the Trust Fund.....	489	957
1	Accounts Payable, Accrued Charges, Provisions and Deferred Revenue.....	1,067	979
		<u>1,556</u>	<u>1,936</u>
2	Borrowings.....	16,908	16,127
	Less: Sinking Funds.....	3,442	3,091
	Less: Debt Incurred For and Repayable By Crown Utilities.....	5,306	5,581
		<u>8,160</u>	<u>7,455</u>
	Less: Unamortized Foreign Currency Fluctuation.....	429	460
		<u>7,731</u>	<u>6,995</u>
		<u>9,287</u>	<u>8,931</u>
	FINANCIAL ASSETS		
	Cash and Equivalents.....	859	733
3	Amounts Receivable.....	441	260
4	Loans and Advances.....	844	911
5	Long-Term Investments.....	18	18
		<u>2,162</u>	<u>1,922</u>
	ACCUMULATED DEFICIT	<u>7,125</u>	<u>7,009</u>
		<u>9,287</u>	<u>8,931</u>

Information concerning the Government's Guaranteed and Indirect Liabilities, Financial Commitments, Contingencies and Pension Liability can be found in Notes 4, 5, 6 and 7.

Trust Fund Assets / Liabilities at March 31, 1995 were \$1,566 million (1994 - \$1,937 million).

STATEMENT OF REVENUE AND EXPENDITURE

For the Year Ended March 31, 1995
(with comparative figures for the year ended March 31, 1994)

	(\$ millions)		
	Budget Estimate	1995 Actual	1994 Actual
OPERATING REVENUE:			
Manitoba Collections:			
Retail Sales Tax.....	661	687	642
Fuel Taxes.....	214	214	213
Liquor Control Commission.....	137	142	141
Levy for Health and Education.....	194	192	192
Other Taxes.....	305	316	310
Fees and Other Revenue.....	343	346	317
Income Taxes:			
Corporation Income Tax.....	124	145	136
Individual Income Tax.....	1,254	1,178	1,218
Federal Transfers:			
Equalization.....	954	1,080	801
Fiscal Stabilization Claim.....	-	(7)	20
Health and Higher Education Cash Transfer.....	420	462	438
Shared Cost and Other.....	334	348	356
Transfer from Fiscal Stabilization Fund.....	20	-	30
Transfer from Lottery Revenues.....	90	90	60
TOTAL BEFORE EXTRAORDINARY REVENUE.....	5,050	5,193	4,874
Extraordinary Revenue:			
Manitoba Public Insurance Corporation			
Repayment of Losses.....	-	-	19
TOTAL OPERATING REVENUE.....	5,050	5,193	4,893
OPERATING EXPENDITURE :			
Health.....	1,787	1,757	1,739
Education and Training.....	953	943	980
Family Services.....	659	655	658
Economic and Resource Development.....	452	439	430
Assistance to Local Governments and Taxpayers.....	271	273	268
Justice, Administration and Other Government Services.....	447	416	404
Debt Servicing.....	533	597	586
	5,102	5,080	5,065
Less: Budgeted Underexpenditure.....	70	-	-
TOTAL OPERATING EXPENDITURE.....	5,032	5,080	5,065
NET OPERATING REVENUE (EXPENDITURE).....	18	113	(172)
CAPITAL EXPENDITURE.....			
	329	321	272
Less: Federal Recoveries.....	15	12	13
NET CAPITAL EXPENDITURE.....	314	309	259
DEFICIT FOR THE YEAR.....	296	196	431

STATEMENT OF ACCUMULATED DEFICIT

As at March 31, 1995
(with comparative figures for March 31, 1994)

	(\$ millions)	
	1995	1994
ACCUMULATED DEFICIT, BEGINNING OF YEAR.....	7,009	6,569
PRIOR YEARS' ADJUSTMENT RELATED TO ACCOUNTING		
POLICY CHANGES: (NOTE 9)		
Accrual of Accounts Receivable and Deferred Revenue.....	(171)	-
Adoption of Accounting Principles of CICA-PSAAB for Loans Receivable.....	-	21
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Manitoba Housing and Renewal Corporation Accounting Policy Changes.....	16	-
TOBACCO AND FUEL TAX REFUNDS (NOTE 10).....	22	-
REPURCHASE OF SERIAL DEBENTURES OF SCHOOL DIVISIONS AND DISTRICTS.....	(12)	(12)
DEFICIT FOR THE YEAR.....	196	431
ACCUMULATED DEFICIT, END OF YEAR.....	<u>7,125</u>	<u>7,009</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31, 1995
(with comparative figures for the year ended March 31, 1994)

	(\$ millions)	
	1995	1994
Cash and Equivalents Provided by (Used in)		
Operating Activities:		
Deficit for the Year.....	(196)	(431)
Changes in non-cash items:		
Amounts Receivable.....	24	(10)
Valuation Allowance.....	15	5
Accounts Payable, Accrued Charges, Provisions and Deferred Revenue.....	(32)	(36)
Amortization of Foreign Currency Fluctuation.....	56	65
Amortization of Debt Discount.....	15	12
Interest Adjustment Re: Advances.....	-	(1)
Operating Activities.....	<u>(118)</u>	<u>(396)</u>
Investing Activities:		
Made.....	(137)	(871)
Realized.....	435	197
Investing Activities.....	<u>298</u>	<u>(674)</u>
Financing Activities:		
Debt Issued.....	1,781	1,976
Debt Redeemed.....	(1,016)	(874)
Changes in Sinking Funds.....	(351)	(179)
	<u>414</u>	<u>923</u>
Change in Trust Fund.....	(468)	96
Financing Activities.....	<u>(54)</u>	<u>1,019</u>
Changes in Cash and Equivalents.....	126	(51)
Cash and Equivalents, beginning of year.....	733	784
Cash and Equivalents, end of year.....	<u>859</u>	<u>733</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1995**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Operating Fund have been prepared, in all material respects, in accordance with generally accepted public sector accounting principles established by the Canadian Institute of Chartered Accountants, with two exceptions; they not include or reflect the financial results of all the organizations comprising the government reporting entity, other than as defined below, and pension liabilities are not recorded. These policies have been developed and are applied in accord with the provisions of the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba.

A. THE REPORTING ENTITY

The financial transactions of the Government are recorded in the Consolidated Fund. The activities of the Consolidated Fund are divided into the Operating Fund, which records the operational activities of the Government, and the Trust Fund, which records the trust administration function.

Financial statements prepared for the Operating Fund report amounts recorded as Government revenue, expenditure on Government programs, the lending and investment of Government funds and the borrowing and repayment of debt. Separate financial statements are prepared for the Trust Fund which report the activities in the various categories of trust money administered by the Government.

The financial operations of provincial Crown corporations, agencies, boards and commissions are not consolidated in these financial statements and are reflected in the Operating Fund financial statements only to the extent that their operations were financed from or contributed to the Operating Fund.

B. BASIS OF ACCOUNTING FOR REVENUE AND EXPENDITURE

1. GROSS ACCOUNTING CONCEPT

Revenues and expenditures are recorded in gross amounts with the following exceptions:

- a) The municipal share of Individual and Corporation Income Taxes, which is paid to municipalities in accordance with the Provincial-Municipal Tax Sharing Act, is not recorded as revenue or expenditure by the Government.
- b) Refunds of revenue are treated as reductions of current year revenue.
- c) Decreases in valuation allowances previously provided are treated as reductions to expenditure.
- d) Recoveries from Crown corporations and government agencies of the debt servicing costs on self-supporting debt are recorded as a reduction of Debt Servicing expenditure. The same treatment is also given to income earned on investments and advances.
- e) Transfers to and from the Fiscal Stabilization Fund, under the provisions of the Fiscal Stabilization Fund Act, are applied directly against revenue.

2. MODIFIED ACCRUAL ACCOUNTING

The revenues and expenditures of the Government are recorded on an accrual basis with exceptions noted as follows:

- a) **GOVERNMENT OF CANADA RECEIPTS** – Entitlements from the Government of Canada are recorded on a cash basis in that receipts are not accrued to the year to which they apply. However, adjustments are made until June 30 where it is determined that the Government of Canada has over or under remitted.

- b) **PENSION** – The annual cost recorded by the Government is its share of pensions paid to retired employees, teachers and Members of the Legislative Assembly. The Government does not record its liability for the annual cost of pension benefits earned by employees, teachers and Members of the Legislative Assembly.
- c) **CAPITAL ASSETS AND INVENTORIES** – Expenditures for the acquisition and/or construction of fixed assets and the acquisition of inventories are not considered to differ from any other service to the public and accordingly are treated as expenditures.

C. BASIS OF ACCOUNTING FOR LIABILITIES AND ASSETS

1. Liabilities are claims by other parties on the Government, with the exception of deferred revenue, provisions and unamortized foreign currency fluctuation balances.
2. All borrowings are expressed in Canadian dollars and are shown net of sinking funds, unamortized debt issue costs and debt of the Province of Manitoba held as provincial investments. Foreign borrowings are converted at the exchange rate in effect at March 31 adjusted for any foreign currency contract entered into for settlement after the fiscal year-end.
3. The unamortized portion of unrealized foreign currency fluctuation reflects the gains or losses on the conversion of the foreign currency debt called prior to maturity using the rates in effect at the time of the call. The year end translation adjustments reflecting the foreign exchange fluctuation from the value at the issue date are recorded through the Unamortized Foreign Currency Fluctuation account, and amortized annually to debt servicing expense over the remaining life of the debt issue.
4. Financial assets are those on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations. Therefore, capital assets and inventories do not represent financial assets and are not reported as such.
5. Loans, advances and long-term investments are recorded at cost less any valuation allowance. A valuation allowance is provided to reflect the estimated realizable value of these assets. It is also used to reflect discounts made to certain loans for the amount of their significant concessionary terms. The amount of the discount is amortized over the remaining concessionary period of the loan.
6. Investments denominated in foreign currency are translated to the Canadian dollar equivalent at the exchange rate in effect at March 31, unless the rate of exchange or a forward exchange contract fixing the value has been negotiated, in which case that rate or amount is used.

Expenses and other transaction charges incurred on the purchase of investments during the year are charged to debt servicing expense. Those expenses incurred in foreign currency are translated at the exchange rate in effect on the transaction date.

The year end investment translation adjustments reflecting the foreign exchange fluctuation are amortized annually to debt servicing expense over the remaining life of the investment.

D. BASIS OF ACCOUNTING FOR PRIOR PERIOD ADJUSTMENTS

Material adjustments resulting from changes in accounting policy, from litigation or from other external decisions, which are attributable to and identifiable with prior periods are recorded as prior period adjustments. It is the Government's practice to prospectively reflect the effects of such adjustments in the Accumulated Deficit. Prior year balances are therefore not restated.

2. TRUST FUND

Included in the Statement of Financial Position is an amount owing to the Trust Fund which primarily represents surplus cash of Crown corporations, agencies, boards and commissions, as well as the Fiscal Stabilization Fund and Manitoba Lotteries Fund, on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

3. SERIAL DEBENTURES OF SCHOOL DIVISIONS AND DISTRICTS

These consist of serial debentures issued by school divisions and districts for which the Government is primarily responsible for repayment. These securities are therefore included in the Accumulated Deficit because they do not represent a claim on other parties.

4. GUARANTEED AND INDIRECT LIABILITIES

Debt issued by Crown corporations, agencies, boards and commissions which is guaranteed by the Government at March 31:

	(\$ millions)	
	1995	1994
Provincial utilities	676	823
Debt serviced in whole or in part from the Operating Fund	3	4
Manitoba Grow Bonds	6	3
	685	830
Less: Applicable sinking funds	129	120
	556	710

The Government has also been authorized to guarantee promissory notes, loans, bank lines of credit, mortgages and other securities outstanding at March 31, 1995 of \$382 million (1994 - \$235 million) with a maximum guarantee of \$637 million (1994 - \$640 million).

5. FINANCIAL COMMITMENTS

The Government has approved long-term financial arrangements of various entities wherein indebtedness has been issued that is not guaranteed by the Government, but funding assistance is provided annually from appropriations of the Operating Fund. The Government has also made future commitments against appropriations under long-term contracts that cover the acquisition and/or rental of physical assets. These financial commitments as at March 31 are as follows:

	(\$ millions)	
	1995	1994
LONG-TERM FINANCIAL ARRANGEMENTS:		
Hospitals and Personal Care Homes	617	607
Public Schools	328	325
Manitoba Housing and Renewal Corporation	217	222
Repap Pulp and Paper Inc. (Divestiture of Manfor Ltd.)	150	150
Brandon University	2	2
	1,314	1,306
FUTURE COMMITMENTS:		
Acquisition of physical assets	191	190
Rental of physical assets	66	72
	1,571	1,568

In addition to the approved outstanding debt for Hospitals and Personal Care Homes, lines of credit up to \$146.1 million (1994-\$99.7 million) have been approved to finance capital projects currently in process. On completion of these projects, the borrowings will be converted to long-term debt.

6. CONTINGENCIES

Hudson Bay Mining and Smelting Company (HBMS)

The Government is party to an agreement with HBMS in relation to the Ruttan Mine whereby, upon closure, it is committed to paying environmental clean-up costs, certain Hydro charges and the municipal tax liability in excess of the limit set as HBMS's share. It is estimated that the Government's potential liability could be as high as \$7 million.

Crop Reinsurance Fund

In accordance with the terms of a reinsurance agreement between the Province, the Government of Canada and the Manitoba Crop Insurance Corporation (MCIC), the two Governments maintain separate reinsurance funds in relation to the crop insurance program. Where MCIC indemnities are in excess of funds available, advances are made to MCIC from the reinsurance funds. MCIC is then committed to repaying the reinsurance funds from future years' premiums, and to that end premiums are adjusted annually, using an actuarial projection covering the ensuing 25 years, to ensure that sufficient funds will be available. At March 31, 1995, the Crop Reinsurance Fund of Manitoba had a shortfall of \$13 million (1994- \$21 million).

Gross Revenue Insurance Plan (GRIP)

The Province of Manitoba is party to the GRIP agreement dated September 17, 1991 with the Government of Canada. The Manitoba Crop Insurance Corporation administers GRIP on behalf of the Province.

The Governments of Manitoba and Canada are responsible for providing advances to fund shortfalls on a 35:65 basis. Accordingly, the Consolidated Fund is potentially responsible for \$19 million (1994 - \$61 million). Projections, based on the Province continuing to participate in GRIP until at least 1997-98, indicate that the provision of \$10 million, which the Province has provided in its accounts to March 31, 1995, will be sufficient to cover the cumulative shortfall at that time. Both Manitoba and Canada may terminate the agreement by giving notice two years in advance.

Winnipeg Jets Hockey Team

The Province of Manitoba entered into an agreement in August, 1992 which expires in 1997 (the 1991 Operating Agreement) and which was designed to ensure that the Winnipeg Jets Hockey Team would remain in Winnipeg for the foreseeable future. The agreement contained certain conditions which, if the Province and the City of Winnipeg did not fulfill, would allow the Jets to be sold prior to 1997. Those conditions have not been met and the owners are currently seeking a buyer. Until that occurs, the agreement contains conditions which create some contingent liabilities for the Province. The Province is liable for 50% of cumulative operating losses and 50% of management fees under certain conditions. A reasonable estimate of losses cannot be made at this time. In addition, the Province has a contingent liability as a result of a joint guarantee, with the City, in relation to \$8 million of notes held by the Jets Private Sector Inc.

Under this agreement, the Province has a beneficial ownership interest in the Jets of 18%. The Province's share of any sales proceeds would at least partially offset its costs resulting from the agreement.

Litigation

The Government has been named in various legal actions of which two are of potential significance at March 31, 1995:

Mitigation Commitments

The Province of Manitoba is party to an agreement dated December 16, 1977 with the Government of Canada, Manitoba Hydro and the Northern Flood Committee Inc., which includes compensation and mitigation for the impact of the Churchill River Diversion and Lake Winnipeg Regulation project. Ninety-four claims in which the Province is named as a respondent have been filed with the Arbitrator. Forty have been satisfied or have interim settlements and fifty-four have yet to be determined at March 31, 1995. The Province's contingent liability is estimated to be in excess of \$23.2 million. Further claims against the Government have been made related to the development of the Grand Rapids Hydro Project. The cost to the Province, if any, cannot be determined because the outcome of these actions is uncertain.

During the year, the province entered into an agreement with Manitoba Hydro whereby Manitoba Hydro assumed obligations of the province with respect to northern development projects. With this agreement and three similar agreements entered into during the previous year, Manitoba Hydro has assumed obligations totalling \$88 million (1994 - \$74 million) in exchange for which water power rental charges are fixed at current rates until June 30, 1999.

Canadian National Railways (CNR)

The CNR has requested a declaration that the Retail Sales Tax Act does not apply to railway stock and repair costs, or in the alternative, if it does, that the legislation is ultra vires. CNR is requesting a refund of Sales Tax it has paid in relation to the goods and services in question.

No provision has been made at March 31, 1995 in the accounts of the Province as the final results are uncertain.

7. PENSION LIABILITY

The Government of the Province of Manitoba sponsors three separate pension plans. These include the Civil Service Plan, the Teachers' Plan and the Members of the Legislative Assembly Plan.

A. Civil Service Plan

The Civil Service Superannuation Act established a defined benefit plan to provide pension benefits to employees of the Manitoba Civil Service and to participating agencies of the Province through the Civil Service Superannuation Fund (CSSF).

As at March 31, 1995, the Civil Service Plan had approximately 23,700 participants including active members, retired employees and former employees with entitlements.

Certain amendments to the Civil Service Superannuation Act were made in 1992 which required that the CSSF establish and fund a separate account in an amount sufficient to cover the Province's actuarial costs of the 1992 amendments to the Act. The CSSF account maintained on behalf of the Province at March 31, 1995 was \$12 million (1994 - \$10 million).

The lifetime pension calculation equals 2% of a member's best five of the last twelve years average yearly pensionable earnings multiplied by pensionable service, minus 0.6% of the average Canada Pension Plan (CPP) earnings for the same period multiplied by pensionable service since January 1, 1966.

The Act requires that employees contribute 5.1% on pensionable earnings up to the CPP maximum earnings, and 7.0% on pensionable earnings above the maximum. 89.8% of contributions are used to fund basic benefits and 10.2% of contributions are allocated for indexing benefits. Contributions continue until the employee's retirement or other termination from service. Employee contributions for the March 31, 1995 year end amounted to \$30 million.

Indexing benefits are paid to the extent that the indexing adjustment account can finance one-half of a cost-of-living increase granted. The maximum annual adjustment is limited by legislation to two-thirds of the increase in the Consumer Price Index for Canada.

The Province does not make contributions to the CSSF during employees' service. By legislation, however, it is required to pay 50% of the pension disbursements made from the CSSF. For the year ended March 31, 1995, payments of \$34 million were made to the CSSF.

An actuarial valuation report of the Government's liability to the CSSF was determined as at December 31, 1992. The report also provided a formula to update the liability on an annual basis. In accordance with the formula adopted by the actuary, the Government's actuarial liability to the CSSF has been calculated on a non-indexed basis at \$730 million as at March 31, 1995 (1994 - \$672 million). This figure does not make any provision for future indexation. However, the Fund provides for annual indexing on the condition that the adjustment does not create an actuarial liability. At December 31, 1994 the CSSF had a reserve of \$71 million (1993 - \$68 million). Therefore, the Government's liability would be increased by this amount.

B. Teachers' Plan

The Teachers' Pension Act established a defined benefit plan to provide pension benefits to individuals that have taught in a public school located in the Province.

As at March 31, 1995, the Teachers' Retirement Allowances Fund (TRAF) had approximately 22,000 participants including active members, retired employees and former employees with entitlements.

The lifetime pension calculation is the sum of

2% of the average annual salary during a selected seven year period multiplied by the years of pensionable service before July 1, 1980, reduced by 0.6% of the average earnings to the CPP maximum during the selected seven years multiplied by the number of years of service between January 1966 and June 1980
and

2% of the average annual salary during a selected five year period multiplied by the years of pensionable service after June 30, 1980, reduced by 0.6% of the average earnings to the CPP maximum during the selected five years multiplied by the number of years of service between July 1980 and the retirement date.

The Act requires that employees contribute 5.7% on pensionable earnings up to the CPP maximum earnings, and 7.3% on pensionable earnings above the maximum. 83.7% of contributions are used to fund basic benefits and 16.3% of contributions are allocated for indexing benefits. Contributions continue until the employee's retirement or other termination from service. Employee contributions for the March 31, 1995 year end amounted to \$46 million.

Indexing benefits are paid to the extent that the pension adjustment account can finance one-half of a cost-of-living increase granted.

The Province does not make contributions to TRAF during employees' service. By legislation, however, it is required to pay 50% of the pension disbursements made by TRAF and the other disbursements as provided for in the Teachers' Pension Act. For the year ended March 31, 1995, payments of \$47 million were made to TRAF.

No formal actuarial valuation report of the government's liability to TRAF is done. The net assets available for benefits held in TRAF, which includes an amount for the employees' share of indexation, represents the employees' obligation towards the total pension liability, and amounted to \$1,088 million as at December 31, 1994 (1993 - \$1,089 million). Since employers pay 50% of all benefits, the Government's liability should approximate this amount.

C. Members of the Legislative Assembly Plan

The Legislative Assembly Act established a voluntary defined benefit plan to provide pension benefits to Members of the Legislative Assembly (MLA's) who meet the entitlement requirements as provided for in the Act.

As at March 31, 1995, the Pension Plan had approximately 140 participants including current members, retired members and former members with entitlements.

The lifetime pension calculation equals 3% of the average annual indemnities for the last five years served as a member (or if less than five years the years served) multiplied by the number of years of pensionable service.

The Act requires participating members to contribute 7% of total remuneration. A Member reaches maximum contributions after 23.33 years of service. Member contributions for the year ended March 31, 1995 amounted to \$125,189.

The Government is required to pay all the pension disbursements made to retired MLA's in accordance with the Legislative Assembly Act. Members' contributions, as deducted from their remuneration, are treated as revenue of the Government. An actuarial valuation as at December 31, 1991 determined the Government's liability to be \$24 million. The pension is fully indexed to cost of living increases.

Benefits under the plan are only available to eligible members who had contributed on or before April 24, 1995. At that date, the following changes were made. For service after April 24, 1995, MLA's may contribute up to 7% of their remuneration toward a Registered Retirement Savings Plan (RRSP) of their choice. The Government matches the MLA's contribution to the RRSP. In the event that a MLA withdraws money from the RRSP while an active member of the plan, the Government's matching contribution must be returned.

Changes to Plans

During the year, no amendments were made to any of the plans. Consequently, there was no amount reflected in pension entitlements earned in the year for plan amendments.

Actuarial Assumptions

The actuarial valuations were based on a number of assumptions about future events, such as interest rates, wage and salary increases, inflation rates and rates of employee turnover, disability and mortality. The assumptions used reflect the Province's best estimates of expected long-term rates and short-term forecasts.

Long-term inflation anticipated by the actuary is provided for information purposes as inflation can affect the level of salaries and the level of interest rates as well as escalate the indexation rate used. In calculating future contributions, actuarial projections in respect of the rate of increases for inflation used an annual rate of increase equal to 4% per year with a rate of return on investments of 8%. Projected salary increases range from 4.7% to 10.8%.

Actuarial Valuations

Actuarial valuations for funding purposes are performed on the Civil Service Plan and the Teachers' Plan triennially. The most recent dates for this valuation were December 31, 1992 and January 1, 1993 respectively. An actuarial valuation of the Government's liability is only performed on the Civil Service Plan.

8. EXPENDITURES IN EXCESS OF LEGISLATIVE AUTHORITY

1. The following voted appropriations of the Government were placed in a net overexpended position as a result of adjustments made to reflect accounting policies on valuation allowance and to accrue liabilities which had not been quantified until after March 31, 1995:

	(\$ millions)
Industry, Trade and Tourism	
Business Services	1.3
Housing	
Transfer Payments to Manitoba Housing and Renewal Corporation	6.8

2. There were 4 appropriations of the Government that had late accounts paid in the 1995-96 fiscal year which were in excess of the balance remaining in the appropriations by a total of \$1 million at March 31, 1995. These late accounts paid subsequent to 45 days after year end are excluded from March 31, 1995 liabilities by the Financial Administration Act. These late accounts result in non-compliance with appropriation limits established for the respective programs.

9. CHANGES IN ACCOUNTING POLICY

The following changes are disclosed in accordance with Section 10 of the Financial Administration Act. The Government adopted full accrual accounting for accounts receivable, vehicle registration revenue and vacation and overtime payable. In addition, Manitoba Housing and Renewal Corporation made a number of accounting policy changes during the year. The effect of all these accounting policy changes, adopted by the Government at March 31, 1995, is a decrease to the accumulated deficit of \$90 million, an increase to accounts receivable of \$204 million, an increase in the valuation allowance of \$16 million and an increase in accounts payable and deferred revenue of \$98 million.

10. LIABILITY FOR TAX REFUNDS

The federal Indian Act exempts Status Indians and Indian bands from paying provincial tax on tobacco and fuel purchased on a reserve. The Government has recorded a provision of \$25 million which is an estimate of the provincial taxes refundable to status natives under this Act. The estimate was quantified for the first time in 1994-95. Of the total provision, \$22 million is in relation to taxes collected prior to the 1994-95 fiscal year and is therefore being recorded as a prior period adjustment. The remaining \$3 million is related to the 1994-95 fiscal year and is therefore being reflected in current year operating results.

11. ENTRIES MADE SUBSEQUENT TO JUNE 30, 1995

Section 8(2) of the Financial Administration Act requires disclosure of entries made after June 30 respecting transactions of the preceding year. Accordingly, the following are reported.

A. Valuation Allowance

Valuation allowances are calculated as near as possible to statement preparation time in order to ensure the most accurate provisions.

B. Accrued Charges and Provisions

Entries were made that affect the following:

	(\$ millions)
Salaries and Benefits	65
Tobacco and Fuel Tax Refunds	25
Family Services Social Programs	(2)
Student Loan Guarantee	1
Deferred Revenue	33

C. Write-off of Loans and Advances

Authorization for amounts written off of \$2 million was provided by Orders-in-Council 268/1995, 269/1995, 270/1995 and 369/1995.

D. Amounts Receivable

Entries were made to record accounts receivable of \$263 million.

E. Transfer to General Revenue

An entry was made to record a transfer to General Revenue from the Manitoba Lotteries Fund of \$90 million.

12. SUBSEQUENT EVENT

The Balanced Budget, Debt Repayment and Taxpayer Protection Act was introduced in 1995. The Act is designed to deter the Government from incurring deficits, commencing with the 1995-96 fiscal year. It also requires the Government to make contributions to a debt retirement fund for the retirement of the net general purpose debt of the Province over a 30 year period.

13. COMPARATIVE FIGURES

Certain of the 1994 financial statement figures have been restated to be consistent with the 1995 presentation.

ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRED REVENUE

SCHEDULE 1

As at March 31, 1995
(with comparative figures for March 31, 1994)

	(\$ millions)	
	1995	1994
Accounts Payable.....	531	589
Accrued Charges		
Interest Accrued on Provincial Borrowings and Trust Funds.....	320	281
Other Accrued Liabilities:		
Communities Economic Development Fund.....	1	1
Criminal Injuries Compensation Board.....	19	19
Gross Revenue Insurance Plan.....	10	10
Land Acquisition Claims.....	1	1
Manfor Ltd. Divestiture.....	5	6
Manitoba Crop Insurance Corporation.....	6	1
Manitoba Lotteries Holdbacks.....	2	2
Net Income Stabilization.....	2	2
Northern Flood Claims Settlements.....	14	14
Northern Schools Construction Program.....	1	1
Tripartite Stabilization Plan.....	-	4
Salaries and Benefits.....	69	24
Tobacco and Fuel Tax Refunds.....	25	-
Provision for Future Losses on Guarantees.....	9	7
Deferred Revenue.....	52	17
	<u>1,067</u>	<u>979</u>

SCHEDULE 2

SCHEDULE OF BORROWINGS

As at March 31, 1995
(with comparative figures for March 31, 1994)

Fiscal Year of Maturity	(\$ millions)						Totals	
	Bonds and Debentures Cdn	US	Canada Pension Plan Cdn	Govt of Canada Cdn	Treasury Bills Cdn	1995	1994	
1995.....	-	-	-	-	-	-	1,488	
1996.....	736	158	83	1	650	1,628	977	
1997.....	554	-	87	1	-	642	492	
1998.....	1,081	-	91	1	-	1,173	1,224	
1999.....	699	428	99	-	-	1,226	1,334	
2000.....	491	218	107	-	-	816	292	
1995-2000.....	3,561	804	467	3	650	5,485	5,807	
2001-2005.....	2,126	4,536	624	-	-	7,286	6,290	
2006-2015.....	600	-	868	-	-	1,468	1,468	
2016-2031.....	600	2,378	-	-	-	2,978	2,952	
2001-2031.....	3,326	6,914	1,492	-	-	11,732	10,710	
Total Borrowings.....	6,887	7,718	1,959	3	650	17,217	16,517	
Reduced by:								
Unamortized Debt Issue Costs.....	30	20	-	-	-	50	48	
Debt of the Province of Manitoba held as Provincial Investments	4	-	-	-	255	259	342	
	6,853	7,698	1,959	3	395	16,908	16,127	

AMOUNTS RECEIVABLE

SCHEDULE 3

As at March 31, 1995
(with comparative figures for March 31, 1994)

	(\$ millions)	
	1995	1994
Taxation Revenue:		
Corporation Capital Tax.....	2	-
Corporation Income Tax.....	33	5
Gasoline Tax.....	12	13
Health and Education Levy.....	17	-
Individual Income Tax.....	140	-
Motive Fuel Tax.....	6	5
Retail Sales Tax.....	66	54
Revenue Act, 1964, Part 1.....	5	5
Tobacco Tax.....	9	11
	<u>290</u>	<u>93</u>
Interest Income:		
Province of Manitoba Sinking Fund.....	73	69
Other Investments.....	16	7
	<u>89</u>	<u>76</u>
Government of Canada and Other Governments:		
Shared Cost Programs/Agreements.....	41	66
	<u>41</u>	<u>66</u>
Other:		
Community Colleges.....	3	-
Government of Canada - Federal Fiscal Stabilization Claim	-	20
Sundry Departmental Revenue.....	7	-
Tripartite Stabilization Plan.....	-	4
Water Power Rentals.....	11	-
Other.....	-	1
	<u>21</u>	<u>25</u>
	<u>441</u>	<u>260</u>

LOANS AND ADVANCES**SCHEDULE 4**

As at March 31, 1995
(with comparative figures for March 31, 1994)

(\$ millions)

	Crown Corporations, Agencies, Boards and Commissions			Other Governments	Other	1995 Total	1994 Total
Due 1 Year or Less.....	235	1	65			301	456
Due Over 1 Year.....	6,335	-	69			6,404	6,494
Total.....	6,570	1	134			6,705	6,950
Less: Sinking Funds.....	461	-	8			469	401
	6,109	1	126			6,236	6,549
Less: Valuation Allowance.....	74	-	12			86	57
	6,035	1	114			6,150	6,492
Less: Loans made to Crown Utilities..	5,306	-	-			5,306	5,581
Net.....	729	1	114			844	911

LONG-TERM INVESTMENTS**SCHEDULE 5**

As at March 31, 1995
(with comparative figures for March 31, 1994)

(\$ millions)

	Crown Corporations	Other	1995 Total	1994 Total
Shares:				
Common.....	21	5	26	26
Preferred.....	2	-	2	2
Special.....	-	2	2	2
Debentures.....	2	-	2	2
Profit Sharing Agreement.....	-	11	11	11
	25	18	43	43
Less: Valuation Allowance.....	7	18	25	25
Net.....	18	-	18	18

EXPENDITURE BY TYPE**SCHEDULE 6**

For the Year Ended March 31, 1995
(with comparative figures for the year ended March 31, 1994)

	(\$ millions)	
	1995	1994
Personnel Services.....	670	670
Grants/Transfer Payments.....	3,007	2,993
Transportation.....	31	29
Communications.....	25	24
Supplies and Services.....	254	254
Social Assistance Related.....	490	512
Other Operating.....	33	29
Debt Servicing.....	570	554
	<u>5,080</u>	<u>5,065</u>
Capital.....	321	272
	<u>5,401</u>	<u>5,337</u>

EXPENDITURE BY CATEGORY

SCHEDULE 7

For the Year Ended March 31, 1995

(with comparative figures for the year ended March 31, 1994)

	(\$ millions)			
			1995	1994
	Operating	Capital	Total	Total
Health.....	1,757	71	1,828	1,807
Education and Training.....	943	37	980	1,012
Family Services.....	655	1	656	659
Economic and Resource Development:				
Agriculture.....	111	1	112	117
Energy and Mines.....	12	-	12	13
Environment.....	16	-	16	18
Sustainable Development Innovations Fund.....	11	-	11	4
Highways and Transportation.....	104	123	227	219
Housing.....	53	3	56	47
Industry, Trade and Tourism.....	38	1	39	38
Natural Resources.....	79	10	89	90
Northern Affairs.....	15	4	19	20
Allowance for Losses and Expenditures incurred by Crown Corporations and Other Provincial Utilities.....	-	-	-	(2)
	439	142	581	564
Assistance to Local Governments and Taxpayers:				
Rural Development.....	33	6	39	38
Urban Affairs.....	50	17	67	57
Tax Credit Programs.....	190	-	190	192
	273	23	296	287
Justice, Administration and Other Government Services:				
Legislation Assembly.....	15	-	15	15
Executive Council.....	3	-	3	3
Civil Service Commission.....	4	-	4	5
Community Support Programs.....	4	1	5	4
Consumer and Corporate Affairs.....	12	-	12	13
Culture, Heritage and Citizenship.....	47	6	53	51
Employee Benefits and Other Payments.....	32	-	32	28
Finance - Departmental Programs.....	25	1	26	26
Fitness and Sport.....	13	-	13	11
Government Services (excluding lease payments to M.P.I.).	36	14	50	49
Justice.....	178	1	179	176
Labour.....	16	-	16	18
Status of Women.....	1	-	1	1
Other Appropriations.....	30	24	54	22
	416	47	463	422
Debt Servicing Costs:				
Statutory.....	563	-	563	548
Manitoba Properties Inc.....	34	-	34	38
	597	-	597	586
	5,080	321	5,401	5,337

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- Trust Fund Assets and Liabilities 2 – 3

- Cash and Investments	2 - 4
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- Trust Fund Balances.....	2-5
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- Custodial Trust Funds held by the Department of Finance and Other Government Departments.	2 - 9
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- Notes to the Financial Statements 2 - 10

TRUST FUND ASSETS AND LIABILITIES

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
ASSETS		
Amount Due from Operating Fund.....	488,863,117	956,814,955
Cash and Investments.....	848,835,787	833,058,216
Accounts Receivable - Manitoba Lotteries Corporation.....	44,242,987	47,174,480
	<u>1,381,941,891</u>	<u>1,837,047,651</u>
LIABILITIES		
Trust Fund Balances.....	<u>1,381,941,891</u>	<u>1,837,047,651</u>
CUSTODIAL TRUST FUNDS		
Cash, Bonds and Other Securities held by the Department of Finance and Other Government Departments - as listed on page 2-9.....	<u>184,047,350</u>	<u>99,943,366</u>

CASH AND INVESTMENTS

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
SINKING FUNDS:		
Sinking Fund Investments held for Bonds issued by Crown Corporations, Agencies, Boards and Commissions:		
Manitoba Hydro-Electric Board.....	124,985,091	112,575,001
Manitoba Telephone System.....	1,459,255	5,034,524
University of Manitoba.....	3,000,000	3,000,000
	<u>129,444,346</u>	<u>120,609,525</u>
FUNDS ON DEPOSIT FOR INVESTMENT:		
Manitoba Public Insurance Corporation:		
Cities, Villages, Towns and Rural Municipalities.....	174,545,073	167,122,174
Government of Canada Bonds.....	75,007,950	74,892,550
Hospital Debentures.....	33,759,245	35,213,963
Manitoba Telephone System Bonds.....	-	9,000,000
Newfoundland Municipal Financing Corporation Bonds.....	1,250,000	1,250,000
Ontario Hydro Bonds.....	39,586,500	37,646,900
Province of Alberta Debentures.....	8,054,100	1,931,600
Province of British Columbia Debentures.....	33,452,240	20,676,260
Province of Manitoba Debentures.....	54,531,201	31,390,486
Province of New Brunswick Debentures.....	18,537,760	7,260,300
Province of Ontario Debentures.....	28,491,160	25,988,680
Province of Quebec Debentures.....	2,277,400	2,277,400
Province of Saskatchewan Debentures.....	18,313,926	6,775,500
Quebec Hydro Bonds.....	18,582,600	18,582,600
School Division Debentures.....	207,808,303	205,852,034
	<u>714,197,458</u>	<u>645,860,447</u>
Public Service Group Insurance Funds:		
British Columbia Hydro Bonds.....	-	545,586
Canadian Imperial Bank of Commerce Term Note.....	-	2,997,000
Government of Canada Bonds.....	-	38,875,158
NHA Mortgage Backed Securities.....	-	1,101,004
Ontario Hydro Bonds.....	-	5,454,228
Province of Alberta Debentures.....	-	3,075,300
Province of British Columbia Debentures.....	-	5,769,300
Province of Ontario Debentures.....	-	1,052,500
Trans Alberta Utility Corporation Bond.....	-	2,125,000
	<u>-</u>	<u>60,995,076</u>
Northern Flood Agreement:		
Quebec Hydro Bonds.....	294,000	450,000
Winnipeg School Division Debentures.....	589,657	614,508
	<u>883,657</u>	<u>1,064,508</u>
	<u>715,081,115</u>	<u>707,920,031</u>
Miscellaneous Trust:		
Suitors' Money Act -		
Cash in Canadian Imperial Bank of Commerce.....	4,310,326	4,528,660
	<u>848,835,787</u>	<u>833,058,216</u>

TRUST FUND BALANCES

As at March 31, 1995

(with comparative figures for March 31, 1994 and displaying
Receipts, Disbursements and Transfers for the Year Ended March 31, 1995)

	1994 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1995 Balance \$
SINKING FUNDS:				
Sinking Fund Contributions by Utilities and Others for own Direct Debt -				
Manitoba Hydro-Electric Board.....	112,575,001	478,322,513	465,912,423	124,985,091
Manitoba Telephone System.....	5,034,524	46,608,104	50,183,373	1,459,255
University of Manitoba.....	3,000,000	8,125,546	8,125,546	3,000,000
	<u>120,609,525</u>	<u>533,056,163</u>	<u>524,221,342</u>	<u>129,444,346</u>
FUNDS ON DEPOSIT FOR INVESTMENT:				
American Practice Management -				
Health Sciences Demonstration Project.....	326,053	-	326,053	-
Home Care Project.....	27,720	-	27,720	-
Management Structure Project.....	9,303	-	9,303	-
Purchasing Project.....	37,282	-	37,282	-
St. Boniface Demonstration Project.....	326,053	-	326,053	-
Brandon Mental Health Centre -				
General Trust.....	11,102	525	5,000	6,627
Patient's Trust.....	11,977	355	12,332	-
Special Trust.....	108,473	6,605	-	115,078
Civil Service Superannuation Fund.....	3,748,655	56,596,802	60,244,093	101,364
Community Colleges -				
Assiniboine	570,124	30,602	-	600,726
Keewatin	849,600	9,185,700	9,565,300	470,000
Red River	630,500	25,497,000	24,910,000	1,217,500
Co-operative Promotion Board.....	153,000	-	10,000	143,000
Department of Education and				
Training - P. A. C. E.	13,779	784	-	14,563
Department of Highways - Dealer Bond.....	124,077	28,667	36,742	116,002
Department of Justice - Civil				
Federal Surcharge.....	-	531,057	-	531,057
Litigation Branch.....	1,402,173	2,711,013	4,055,332	57,854
Department of Labour - Employment Standards.	4,702	38,832	22,862	20,672
Economic Innovation and Technology Council....	788,346	2,590,119	2,435,000	943,465
Employee Charitable Donations.....	1,114,696	910,229	884,771	1,140,154
Finance - Sundry Trust.....	559,193	3,558	562,034	717
Fires Prevention Fund.....	11,132,420	3,499,177	7,237,020	7,394,577
Fiscal Stabilization Fund.....	28,925,536	1,880,160	342,150	30,463,546
Headingley Correctional Institution.....	8,229	199	8,428	-
Hudson Bay Co. Archives.....	126,527	98,239	5,200	219,566
Information System Management Corporation....	1,524,371	-	-	1,524,371
Leaf Rapids Town Properties Limited.....	526,866	187,673	101,217	613,322
Lynngold Resources Incorporated.....	21,151	197	21,348	-
Manitoba Arts Council.....	460,641	5,266,529	5,202,170	525,000
Manitoba Centennial Centre Corporation.....	215,592	1,316,898	1,341,627	190,863
Manitoba Centennial Foundation				
of the Future.....	30,324	3,588	-	33,912
Manitoba Crop Insurance Corporation.....	600,000	26,760,468	27,360,468	-
Manitoba Developmental Centre.....	150,000	1,701	1,701	150,000
Carried Forward.....	54,538,465	137,146,677	145,091,206	46,593,936

	1994 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1995 Balance \$
Brought Forward.....	54,538,465	137,146,677	145,091,206	46,593,936
Manitoba Development Corporation.....	5,458,864	692,139	-	6,151,003
Manitoba Development Corporation -				
Tourism Agreement.....	406,994	-	406,994	-
Tourism/85 Agreement.....	260,717	-	87,820	172,897
Manitoba Foundation.....	860	249,214	246,456	3,618
Manitoba Habitat Heritage Corporation.....	308,831	222,712	275,000	256,543
Manitoba Health Services Insurance Fund -				
Debenture.....	561,375	1,486,395	1,525,856	521,914
Other.....	1,606,113	846,116	1,383,268	1,068,961
Manitoba Hog Producers Marketing Board.....	1,500,000	5,250,000	6,250,000	500,000
Manitoba Home Care Employees'				
Benefits Trust Fund.....	3,600,603	99,088	-	3,699,691
Manitoba Hospital Capital Financing Authority...	-	1,673,653	1,673,653	-
Manitoba Housing and Renewal Corporation.....	17,036,518	35,213,991	48,243,026	4,007,483
Manitoba Housing and Renewal				
Corporation - Insurance Fees.....	217,877	11,482	-	229,359
Manitoba Housing Authority.....	-	19,287,288	17,997,138	1,290,150
Noon Meal Program.....	-	184,159	108,136	76,023
Security Deposits.....	98,921	20,153	14,026	105,048
Manitoba Hydro-Electric Board.....	348,032,181	703,766,400	1,050,298,581	1,500,000
Manitoba Intercultural Council.....	26,638	1,002	20,000	7,640
Manitoba Law Foundation.....	1,042,668	308,054	939,558	411,164
Manitoba Lotteries Fund.....	94,146,107	233,317,772	207,158,372	120,305,507
Manitoba Lotteries Fund Account Receivable....	47,174,480	44,242,987	47,174,480	44,242,987
Manitoba Milk Producers' Marketing Board.....	2,075,000	124,110,000	124,710,000	1,475,000
Manitoba Mineral Resources Limited.....	10,107,524	29,852,067	1,785,000	38,174,591
Manitoba Natural Resources -				
Land Development.....	72,030	3,806	-	75,836
Manitoba Properties Incorporated.....	5,546,489	5,000,000	6,761,160	3,785,329
Manitoba Public Insurance Corporation.....	841,420,504	246,691,206	279,188,363	808,923,347
Manitoba Telephone System.....	3,500,000	235,189,734	237,189,734	1,500,000
Municipal Employees' Benefit Fund.....	3,023,553	3,688,942	2,834,670	3,877,825
Northern Flood Agreement.....	1,104,938	118,247	329,962	893,223
Public Service Group Insurance Fund.....	69,059,083	7,578,478	76,637,561	-
Public Service Finance Board -				
Rosenort School.....	89,224	8,588	12,150	85,662
Public Trustee.....	29,000,000	35,350,000	37,250,000	27,100,000
Rentalsman.....	5,888	-	5,888	-
Red River Community College -				
Bursary and Scholarship Fund.....	159,918	89,634	-	249,552
Student Building.....	368,836	112,038	-	480,874
Selkirk Mental Health Centre.....	45,000	-	-	45,000
Special Operating Agencies Financing Authority				
Fleet Vehicles Agency.....	3,078,231	6,636,325	9,210,888	503,668
Materials Distribution Agency.....	100,986	551,615	200,986	451,615
Vital Statistics.....	-	315,000	-	315,000
Teachers' Retirement Allowances Fund.....	9,303,000	57,867,000	65,500,000	1,670,000
Victims Assistance Fund.....	2,004,135	1,070,289	1,804,324	1,270,100
Winnipeg Core Area Land Acquisition.....	2,482,038	61,030	35,533	2,507,535
Workers Compensation Board.....	22,400,000	-	22,400,000	-
	<u>1,580,964,589</u>	<u>1,938,313,281</u>	<u>2,394,749,789</u>	<u>1,124,528,081</u>

	1994 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1995 Balance \$
BANKING FACILITY ACCOUNTS:				
Economic Innovation and Technology Council.....	7,320	12,675,825	12,205,417	477,728
Manitoba Agricultural Credit Corporation.....	12,821,881	93,088,351	101,976,596	3,933,636
Manitoba Beef Commission.....	23,595	23,177	21,992	24,780
Manitoba Crop Insurance Corporation -				
General.....	482,002	20,673,000	20,584,288	570,714
Hail Insurance.....	15,183	3,168,407	3,144,399	39,191
Reinsurance Account.....	25,955,780	7,568,211	2,322,105	31,201,886
Revenue Insurance.....	97,983	37,374,831	36,692,127	780,687
Manitoba Potash Corporation.....	12,180	223,981	235,117	1,044
Manitoba Text Book Bureau.....	2,629,895	7,797,504	7,746,640	2,680,759
Manitoba Trading Corporation.....	499,972	1,489,520	1,273,536	715,956
Manitoba Water Services Board.....	426,630	37,183,120	36,630,599	979,151
Minister of Rural Development.....	1,178,064	5,692,126	6,190,282	679,908
	<u>44,150,485</u>	<u>226,958,053</u>	<u>229,023,098</u>	<u>42,085,440</u>
OPERATING TRUSTS:				
The Mining Community Reserve.....	18,586,007	1,029,553	1,291,097	18,324,463
Abandonment Fund Reserve.....	-	11,875	-	11,875
Quarry Rehabilitation Reserve.....	1,788,045	1,398,404	698,970	2,487,479
Veterinary Science Scholarship Fund.....	4,427	11,573	16,000	-
	<u>20,378,479</u>	<u>2,451,405</u>	<u>2,006,067</u>	<u>20,823,817</u>
MISCELLANEOUS TRUSTS:				
Agencies Self Insurance.....	-	1,083,765	414,955	668,810
Aluminum Can Recycling Program.....	732	-	-	732
American Express.....	50,000	-	50,000	-
Amounts Collected on Behalf of Municipalities and Local Governments re Permits and Leases.....	38,117	2,164,754	2,158,935	43,936
Builders' Lien Act.....	3,259,728	8,169,389	8,822,363	2,606,754
Canada-Manitoba Infrastructure - Federal.....	-	17,026,914	17,026,814	100
Communities Economic Development Fund.....	251,603	1,323,621	1,472,824	102,400
Consumer Protection Act.....	95,867	56,750	81,800	70,817
Contractual Holdbacks.....	618,736	1,424,814	943,487	1,100,063
Copyright Fees.....	239,032	-	206,000	33,032
Dealer's Bond.....	273	44,630	44,630	273
Department of External Affairs - Nepal.....	1,961	-	1,961	-
Donations -				
Falcon Lake Ambulance.....	523	36,854	35,294	2,083
Manitoba School for the Deaf.....	65,494	43,623	5,239	103,878
Parks - Special Events.....	-	150	-	150
Employee Charitable Donations.....	5,936	814,780	817,422	3,294
Environmental Health.....	3,244	-	3,244	-
Falcon Lake/Hecla Golf Tournament.....	8,966	-	-	8,966
Finance Suspense.....	10,126	3,149,043	3,116,957	42,212
Fires Prevention Fund.....	-	9,171,073	9,134,064	37,009
Guarantee Deposits.....	1,456,962	1,074,535	1,002,572	1,528,925
HBC Archives.....	148	142,110	136,897	5,361
Health Project - Physician MNPR.....	30,749	-	30,749	-
Highways Tender Deposits.....	3,505	6,850	5,185	5,170
Highway Traffic Act.....	500	15,000	15,000	500
	<u>6,142,202</u>	<u>45,748,655</u>	<u>45,526,392</u>	<u>6,364,465</u>
Carried Forward.....	6,142,202	45,748,655	45,526,392	6,364,465

	1994 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1995 Balance \$
Carried Forward.....	6,142,202	45,748,655	45,526,392	6,364,465
Insurance Councils of Manitoba.....	549	-	549	-
International Student Program.....	1,027	-	-	1,027
International Year of the Family.....	-	24,799	-	24,799
Judges' Parking.....	2,587	27,729	25,604	4,712
Land Titles Assurance Fund.....	154,356	63,624	7,440	210,540
M R E M Suspense Account.....	755	3,317	755	3,317
Manitoba Health Services Insurance Fund.....	39,988,011	106,452,557	110,536,499	35,904,069
Manitoba Health Services Insurance Fund - Ambulance Service.....	(1,520)	139,218	118,087	19,611
Manitoba Heritage Federation.....	85,866	6,400	38,624	53,642
Manitoba Jobs Fund.....	195,479	70,000	115,624	149,855
Manitoba Law Reform Commission.....	55,538	197,888	198,030	55,396
Manitoba Public Insurance Corporation.....	705,750	353,768,370	354,036,660	437,460
Mortgage Insurance Fund.....	271,550	365,183	109,372	527,361
Multi-Material Stewardship Program.....	-	1,005,970	-	1,005,970
National Nursing Symposium.....	21,108	-	-	21,108
Natural Resources - Revenue from Pasquia.....	635	-	-	635
Nopiming Park Resource Library.....	315	-	315	-
Parent Conference.....	-	22,867	22,816	51
Private Dragging and Snowplowing.....	16,349	14,044	24,053	6,340
Provincial Archives Project.....	719	-	-	719
Public Schools Finance Board.....	16,174,601	10,281,456	16,174,601	10,281,456
Public Schools Finance Board - Capital Facilities Payroll.....	135,883	556,000	582,497	109,386
PVS - Act Surety Claims.....	-	12,075	2,075	10,000
R2000 Steering Committee.....	-	52,786	49,222	3,564
Rentalsman.....	5,815	-	5,815	-
Royalties - Geocomp Sales.....	-	4,166	2,487	1,679
School Divisions Reserve Fund.....	1,080,592	63,191	48,250	1,095,533
Security Deposit Compensation Fund.....	29,225	24,550	9,159	44,616
Single Application for Vehicle Registration.....	2,664	6,992,730	6,980,198	15,196
Single Application for Vehicle Registration - Holding.....	198,730	3,424,980	3,152,392	471,318
Suitors' Money Act.....	4,528,660	5,177,450	5,395,784	4,310,326
Tire Stewardship Program.....	-	3,755,516	-	3,755,516
Tripartite Stabilization Plan.....	10,131	328,606	338,737	-
U of M - Environmental Sciences Program.....	-	6,109	-	6,109
Veterinary Services - Humane Inspection.....	49,177	12,538	54,745	6,970
Victims Assistance Fund.....	110,116	2,509,533	2,535,669	83,980
Victims Fine.....	59,674	252,618	300,000	12,292
Sundry.....	918,029	59,964	916,804	61,189
	<u>70,944,573</u>	<u>541,424,889</u>	<u>547,309,255</u>	<u>65,060,207</u>
	<u>1,837,047,651</u>	<u>3,242,203,791</u>	<u>3,697,309,551</u>	<u>1,381,941,891</u>

CUSTODIAL TRUST FUNDS HELD BY THE DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS

As at March 31, 1995
(with comparative figures for March 31, 1994)

	Cash On Hand \$	Cash In Bank \$	Bonds and Other Securities \$	1995 Balance \$	1994 Balance \$
FINANCE:					
Consumer and Corporate Affairs.....	-	-	5,463,000	5,463,000	5,463,000
Economic Development Board.....	-	-	3,500,000	3,500,000	-
Environmental Operations Divisions..	-	-	750,000	750,000	-
Finance.....	-	-	714,882	714,882	594,082
Health.....	-	-	23,411	23,411	23,411
Highways and Transportation.....	-	-	71,000	71,000	-
Justice.....	-	-	1,030	1,030	1,030
Manitoba Hospital Capital					
Financing Authority.....	-	-	1,147,500	1,147,500	1,481,500
Natural Resources.....	-	-	716,670	716,670	740,000
Public Service Group					
Insurance Fund.....	-	-	75,516,985	75,516,985	-
The Public Trustee.....	-	-	89,300,172	89,300,172	83,816,728
OTHER GOVERNMENT DEPARTMENTS:					
Agriculture.....	100	9,633	-	9,733	8,518
Consumer and Corporate Affairs.....	-	117,123	-	117,123	135,014
Education and Training.....	161	4,899	-	5,060	8,562
Family Services.....	3,052	169,713	151,000	323,765	289,857
Health.....	3,800	99,227	184,610	287,637	300,367
Industry, Trade and Tourism.....	-	10,070	391,041	401,111	398,719
Justice.....	-	1,991,075	3,054,802	5,045,877	5,922,412
Labour.....	-	137,665	-	137,665	120,506
Northern Affairs.....	50	514,679	-	514,729	639,660
	<u>7,163</u>	<u>3,054,084</u>	<u>180,986,103</u>	<u>184,047,350</u>	<u>99,943,366</u>

NOTE: The Department of Finance also provides a safekeeping service for various departments, agencies, boards and commissions, including shares as well as other items which are not valued for inclusion in the above Custodial Trust Funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1995**

1. TRUST FUND ACCOUNTING POLICIES

A. The Trust Fund financial statements are generally prepared using the cash basis of accounting, except that:

- i) a period of forty-five days is allowed after the fiscal year end for the payment of goods or services received during that fiscal year; and
- ii) entries are made to Trust Fund accounts to record adjustments which have a significant effect on trust assets and/or liabilities.

B. The gross accounting concept is not followed.

C. Bonds and other securities held as Custodial Trusts are shown at face or par value. All other Trust Fund investments, including Sinking Fund investments held for Crown corporations, agencies, boards and commissions, are shown at cost. Where an investment is in a foreign currency, it is restated at the rate of exchange in effect on March 31.

2. TRUST DIVISIONS

The Trust Fund is divided into two primary divisions:

A. ADMINISTERED TRUSTS

Those trusts where the Government has the responsibility for the administration and for investment of the trusts.

B. CUSTODIAL TRUSTS

Those trusts where the Government's responsibility is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trusts is that of the depositor.

3. ADMINISTERED TRUSTS

Administered Trusts are divided into five categories:

A. SINKING FUNDS

Sinking fund contributions are deposited with the Minister of Finance by Crown corporations, agencies, boards and commissions in respect of their direct debt.

B. FUNDS ON DEPOSIT FOR INVESTMENT

Funds surplus to the immediate cash requirement of Crown corporations, agencies, boards and commissions are deposited for investment with the Minister of Finance. Although certain of these deposits are covered by specific investments in the Trust Fund, the majority of these funds are invested with the Minister of Finance and interest is paid at market rate in accordance with the terms of the investment.

C. BANKING FACILITY ACCOUNTS

These accounts are operated for those Crown corporations, agencies, boards and commissions who bank with the Minister of Finance.

D. OPERATING TRUSTS

Certain trusts are established where legislation or agreements require receipts and related disbursements to be kept separate from Government revenue and expenditure. These "designated trusts" may, in some cases, be used for programs similar to those operated from appropriated funds but are kept separate because a trust requirement has been established. A separate Statement of Receipts, Disbursements and Transfers is prepared for each of these trusts and is published in Volume 4 of the Public Accounts.

E. MISCELLANEOUS TRUSTS

These trust accounts result from the sundry deposit of cash and/or securities with the Government.

SECTION 3 DETAILS OF OPERATING FUND LIABILITIES AND ASSETS



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ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRED REVENUE

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
ACCOUNTS PAYABLE:		
Cheques issued subsequent to March 31, in settlement of accounts payable for goods received and services rendered prior to that date.....	175,598,228	166,700,878
Debenture Coupons due, but not presented.....	105,271	105,910
Foreign Exchange Account-U.S. Dollars.....	188,697	134,228
Forest Renewal Charges - Louisiana-Pacific.....	79,476	-
Government of Canada -		
Equalization and Established Programs Transfer.....	137,458,000	231,902,818
Federal Fiscal Stabilization.....	7,071,000	-
Goods and Services Tax.....	52,892	600,193
Income Tax Collection Agreement.....	68,366,226	45,510,000
Manitoba Savings Bonds matured, but not presented for payment.....	47,800	56,700
Manitoba Tax Credit Program.....	126,870,000	128,930,000
Province of Saskatchewan re: HBMS.....	7,799,000	7,799,000
Social Programs - Family Services.....	3,918,002	4,185,140
Special Operating Agencies Financing Authority.....	3,302,793	1,423,047
Wang - Payments Withheld.....	516,738	841,859
Sundry.....	177,028	140,770
	<u>531,551,151</u>	<u>588,330,543</u>
ACCRUED CHARGES:		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Corporations or Other Entities.....	320,113,481	281,090,981
Other Accrued Liabilities:		
Communities Economic Development Fund.....	730,000	698,000
Criminal Injuries Compensation Board.....	18,686,231	19,029,266
Gross Revenue Insurance Plan.....	10,000,000	10,000,000
Land Acquisition Claims.....	930,779	930,779
Manfor Ltd. Divestiture.....	4,773,176	6,055,231
Manitoba Crop Insurance Corporation.....	6,038,505	1,237,523
Manitoba Data Services Divestiture.....	24,659	30,150
Manitoba Lotteries Holdbacks.....	2,026,592	1,872,650
Manitoba Milk Producers' Marketing Board.....	4,468	20,198
Manitoba Trading Corporation.....	350,000	-
Net Income Stabilization.....	2,000,000	2,000,000
Northern Flood Claims Settlements.....	14,110,904	14,231,621
Northern School Construction Project.....	1,052,123	1,052,123
Tripartite Stabilization Plan.....	28,700	3,449,000
Salaries and Benefits.....	68,899,169	23,611,724
Tobacco and Fuel Tax Refunds.....	24,361,594	-
Winnipeg Child and Family Services.....	-	75,512
Workers Compensation Board.....	-	400,000
	<u>154,016,900</u>	<u>84,693,777</u>
PROVISION FOR FUTURE LOSSES ON GUARANTEES:		
Manitoba Business Start Program.....	970,594	759,511
Manitoba Grow Bonds.....	810,619	572,920
Rural Entrepreneurial Assistance.....	359,069	340,431
Student Loan Guarantee.....	3,340,799	2,519,400
Venture Manitoba Tours.....	3,545,000	3,065,000
	<u>9,026,081</u>	<u>7,257,262</u>
DEFERRED REVENUE:		
Government of Canada - Advances re: Shared cost programs not yet claimed.....	452,622	330,989
Province of Manitoba Securities.....	26,584,343	12,795,099
Tire Tax.....	5,115	3,643,775
Vehicle Registration.....	24,928,482	-
Other.....	8,040	7,830
	<u>51,978,602</u>	<u>16,777,693</u>
	<u>1,066,686,215</u>	<u>978,150,256</u>

STATEMENT OF ACCUMULATED DEFICIT

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995	1994
ACCUMULATED DEFICIT, BEGINNING OF YEAR.....	7,009,805,453	6,570,065,783
PRIOR YEARS' ADJUSTMENT RELATED TO ACCOUNTING		
POLICY CHANGES: (NOTE 9)		
Accrual of Accounts Receivable and Deferred Revenue.....	(171,749,473)	-
Adoption of Accounting Principles of CICA-PSAAB for Loans Receivable.....	-	21,407,817
Accrual of Vacation and Overtime Payable.....	65,302,713	-
Manitoba Housing and Renewal Corporation Accounting Policy Changes.....	16,425,012	-
TOBACCO AND FUEL TAX REFUNDS (NOTE 10).....	21,633,595	-
REPURCHASE OF SERIAL DEBENTURES OF SCHOOL DIVISIONS AND DISTRICTS....	(12,350,972)	(12,192,007)
DEFICIT FOR THE YEAR.....	195,991,279	430,523,860
ACCUMULATED DEFICIT, END OF YEAR (NOTE)	<u>7,125,057,607</u>	<u>7,009,805,453</u>

Note: Included in the above are:

Serial Debentures of School Divisions and Districts	53,724,691	66,075,663
Securities received from the Sale of Land and Buildings	<u>206,976,959</u>	<u>208,962,633</u>
	<u>260,701,650</u>	<u>275,038,296</u>

The reasons for the inclusion of these serial debentures and these securities in the Accumulated Deficit are as follows:

The Government is primarily responsible for the repayment of these serial debentures and as such they do not represent a claim on other parties.

The securities were received from the sale of land and buildings and are represented by common shares and interest bearing promissory notes. Interest payable to the Province on these promissory notes is funded from annual rental payments made by the Government and is therefore dependent on future appropriations of the Operating Fund.

**STATEMENT OF SERIAL DEBENTURES OF SCHOOL DIVISIONS
AND DISTRICTS, TRANSFERRED FROM
THE MANITOBA SCHOOL CAPITAL FINANCING AUTHORITY**

As at March 31, 1995
(with comparative figures for March 31, 1994)

Interest Rate %	1995 \$	1994 \$
9.00	-	855,978
9.25	12,458,942	17,170,504
9.50	3,076,351	3,935,141
9.75	3,215,779	4,994,298
10.25	3,442,478	3,958,450
10.50	3,073,449	3,665,389
10.75	24,242,583	26,720,740
13.00	4,215,109	4,775,163
	<u>53,724,691</u>	<u>66,075,663</u>

NOTE: The School Capital Financing Authority Act was repealed April 1, 1983 at which date all investments and money held by the Authority, as well as debt payable by the Authority, were assumed by the Government. The investments transferred to the Government consisted of serial debentures issued by school divisions and districts for which the Government is primarily responsible for repayment.

The principal repayments related to these debentures are as follows:

	(\$ millions)						
due in	1996	1997	1998	1999	2000	2001-2003	TOTAL
	12	11	9	8	6	8	54

The estimates of expenditure provide an annual appropriation in the Operating Fund to cover the principal and interest costs of these debentures. The cash drawn from this appropriation for the required annual principal repayments is transferred to the Province's sinking fund where it will be used for repayment at maturity of the debt assumed from the Authority. A similar treatment would be accorded any proceeds from the sale of the school debentures.

SECURITIES RECEIVED FROM THE SALE OF LAND AND BUILDINGS

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
Shares of Manitoba Properties Leasing Inc. (MPLI)		
170,493,391 common shares.....	30,610,873	30,610,873
Shares of Manitoba Properties Management Inc. (MPMI)		
170,493,391 common shares.....	<u>30,610,874</u>	<u>30,610,874</u>
	61,221,747	61,221,747
Less: Special Valuation Account.....	<u>61,191,647</u>	<u>61,191,647</u>
	30,100	30,100
 Promissory Notes of MPLI		
7% - 14.4% payable quarterly, due on demand.....	116,987,932	117,980,769
 Promissory Notes of MPMI		
7% - 14.4% payable quarterly, due on demand.....	<u>116,987,932</u>	<u>117,980,769</u>
	234,005,964	235,991,638
Less: Valuation Allowance.....	<u>27,029,005</u>	<u>27,029,005</u>
	<u><u>206,976,959</u></u>	<u><u>208,962,633</u></u>

NOTE 1: Special Valuation Account

This account is used to reflect the diminution in value of the common shares of MPLI and MPMI as a result of dividends paid to the preferred shareholders of MPI. As of March 31, 1995, the value shown for the common shares of MPLI and MPMI has been reduced by \$139,882,518 and the valuation account by \$279,765,035 to reflect dividend payments.

NOTE 2: Repurchase of Land and Buildings by the Province of Manitoba

During the fiscal year ended March 31, 1995 land and buildings in the amount of \$1,985,674 were repurchased by the Province and the promissory notes were reduced by the same amount to reflect the repurchases.

CASH AND EQUIVALENTS

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
TEMPORARY INVESTMENTS		
TERM BANK DEPOSITS-AT COST		
ABN AMRO Bank of Canada.....	-	4,284,778
Bank of Montreal.....	60,064,294	37,970,604
Bank of Nova Scotia.....	39,582,624	4,996,200
Banque National De Paris.....	24,900,074	10,944,400
Barclays Bank of Canada.....	13,003,520	-
Canadian Imperial Bank of Commerce.....	82,359,886	74,120,060
Canadian Western Bank.....	5,000,000	5,000,000
Citibank Canada.....	5,432,075	-
Credit Suisse Canada.....	6,224,652	-
Deutsche Bank Canada.....	5,832,976	-
Hong Kong Bank of Canada.....	-	9,938,700
National Bank of Canada.....	25,000,000	25,000,000
National Westminster Bank of Canada.....	10,000,000	-
Royal Bank of Canada.....	113,614,402	140,038,123
Societe Generale (Canada).....	10,918,710	20,355,605
Toronto Dominion Bank.....	9,194,481	9,919,500
Union Bank of Switzerland (Canada).....	-	4,979,000
	<u>411,127,694</u>	<u>347,546,970</u>
OTHER INVESTMENTS-AT COST		
Canadian Wheat Board Promissory Notes.....	45,621,772	50,608,156
City of Winnipeg Promissory Notes.....	9,794,900	19,731,000
Farm Credit Corp. Promissory Notes.....	12,943,509	-
Government of Canada Bonds.....	19,773,923	18,259,908
Government of Canada Strip Coupons.....	8,750,400	23,050,545
Government of Canada Treasury Bills.....	468,006,050	425,081,253
Manitoba Hydro Bonds.....	94,302	-
Manitoba Telephone System Promissory Notes.....	44,500,000	38,000,000
Mobile Canada Hibernia Promissory Notes.....	9,839,100	-
Ontario Hydro Promissory Notes.....	16,305,350	-
Province of Alberta Promissory Notes.....	17,979,686	9,964,900
Province of Alberta Treasury Bills.....	22,169,358	-
Province of British Columbia Promissory Notes.....	19,507,500	14,907,660
Province of British Columbia Treasury Bills.....	-	39,170,892
Province of New Brunswick Treasury Bills.....	49,071,700	-
Province of Newfoundland Treasury Bills.....	23,531,840	24,268,305
Province of Ontario Treasury Bills.....	9,589,000	39,628,100
Public Schools Finance Board Promissory Notes.....	59,787,432	60,245,100
Weldwood Canada Ltd. Promissory Notes.....	-	10,558,440
Other.....	107,723	109,960
	<u>837,373,545</u>	<u>773,584,219</u>
TOTAL TEMPORARY INVESTMENTS - Carried Forward.....	1,248,501,239	1,121,131,189

	1995 \$	1994 \$
TOTAL TEMPORARY INVESTMENTS - Brought Forward.....	1,248,501,239	1,121,131,189
BANK BALANCE		
Outstanding Deposits (Net of Outstanding Cheques and Other Adjustments) (Note 1).....	6,928,139	19,644,262
Overdraft in Government Bank Accounts.....	(34,687,296)	(31,227,431)
Bank Balance (Borrowing) (Note 2).....	(27,759,157)	(11,583,169)
Total Temporary Investments and Bank Balance.....	1,220,742,082	1,109,548,020
Less: Due to Provincial Sinking Funds Re: Uninvested Cash (Note 3).....	361,301,797	376,649,576
CASH AND EQUIVALENTS	<u>859,440,285</u>	<u>732,898,444</u>

NOTE 1: Cheques issued subsequent to March 31, in settlement of accounts payable for goods received and services rendered prior to that date are presented as accounts payable rather than outstanding cheques.

NOTE 2: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding \$500,000,000 at any one time.

NOTE 3: This amount represents uninvested Sinking Fund cash on deposit in the Government Bank Accounts and is thereby an amount that is owing to the Sinking Fund.

NOTE 4: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Equivalents but are offset against the Province of Manitoba related borrowings. For further information, please refer to the schedule of Borrowings.

AMOUNTS RECEIVABLE

As at March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
TAXATION REVENUE:		
Corporation Capital Tax.....	2,183,142	-
Corporation Income Tax.....	32,552,000	5,351,927
Environmental Levy from Bottlers.....	474,591	-
Gasoline Tax.....	12,246,759	12,646,341
Health and Education Levy.....	17,549,692	-
Individual Income Tax.....	139,565,000	-
Motive Fuel Tax.....	5,542,972	5,223,131
Pari Mutuel Tax.....	17,755	13,062
Retail Sales Tax.....	65,600,057	53,872,619
Revenue Act, 1964 Part 1.....	5,300,224	5,495,676
Tobacco Tax.....	9,299,008	10,863,529
	<u>290,331,200</u>	<u>93,466,285</u>
GOVERNMENT OF CANADA AND OTHER GOVERNMENTS RE:		
Shared Cost Programs/Agreements		
Addictions Foundation of Manitoba.....	207,000	216,200
Airport Operation and Maintenance.....	5,407	28,132
Atmospheric Environment Service.....	8,958	22,697
Beaver Nuisance Control Program.....	-	14,919
Canada Assistance Plan.....	20,156,174	41,724,082
Canada Student Loan Act.....	433,600	411,800
Company of Friends.....	-	200,000
Disaster Financial Assistance.....	2,309,833	10,867,746
Emergency Disaster.....	6,321,577	36,737
Federal/Provincial 4-H Program.....	20,707	-
Federal Inspections.....	12,772	28,544
Flin Flon Agreement.....	27,500	26,250
Flood Damage Reduction.....	476	4,321
Forestry Partnership.....	134,177	154,212
Gateway.....	-	27,872
Gun Control.....	434,134	176,830
Infrastructure Administration.....	45,458	-
Joint Emergency Planning Program.....	100,993	292,492
Joint Panel Review.....	2,987	24,458
Legal Aid.....	862,950	865,700
Labour Force Development.....	17,497	-
Manitoba Rural Jobs Program.....	15,480	-
Migratory Waterfowl Program.....	149,903	305,384
National Contaminated Sites.....	82,231	59,560
National Training Agreement.....	-	48,710
Native Community.....	-	14,856
Carried Forward.....	<u>31,349,814</u>	<u>55,551,502</u>

	1995 \$	1994 \$
Brought Forward.....	31,349,814	55,551,502
Native Courtworker.....	-	74,002
Northern Flood.....	22,414	18,880
Official Languages.....	1,729,022	2,514,549
Promotion of Official Languages.....	226,804	201,807
Rabies Indemnity Program.....	2,400	3,416
Refunds for Services.....	24,014	23,994
Special Projects-Justice.....	47,700	1,533
Strategic Highway Improvement.....	1,934,000	3,306,298
Students with Disabilities.....	5,910	-
Tourism '85.....	-	436,320
Upgrading Ring Dykes.....	110,141	125,836
Vocational Rehabilitation of Disabled Persons.....	4,208,105	3,472,212
Wasagamack/St. Theresa.....	9,906	-
Winnipeg Inner Core Area Renewed Agreement.....	465,390	465,390
Winter Roads.....	364,621	39,500
	<u>40,500,241</u>	<u>66,235,239</u>
INTEREST INCOME:		
Province of Manitoba Sinking Fund.....	73,478,690	69,021,231
Other Investments.....	15,749,999	6,974,880
	<u>89,228,689</u>	<u>75,996,111</u>
OTHER:		
Communities Economic Development Fund.....	8,605	318,488
Community Colleges.....	3,218,953	-
Environmental Protection Tax.....	-	79,092
Government of Canada - Federal Fiscal Stabilization.....	-	20,000,000
MPIC Appeals Commission.....	10,927	221,655
Manitoba Hydro.....	-	51,817
Manitoba Oil and Gas.....	-	20,704
Signal Industries Ltd.....	-	338,000
Sundry Departmental Revenue.....	7,432,944	-
Taxation Audit.....	11,485	-
Tripartite Stabilization Plan.....	137,011	3,629,000
Universities Grants Commission.....	-	82,562
Water Power Rentals.....	10,684,338	-
	<u>21,504,263</u>	<u>24,741,318</u>
TOTAL AMOUNTS RECEIVABLE	<u>441,564,393</u>	<u>260,438,953</u>

(with comparative figures for March 31, 1994)

[illegible]

1994	1995
Amount	Valuation
\$	Allowance
Net	Net
\$	\$
OTHER	
Advances to Employees and Others re:	
Travel and Other Expenses.....	326,973
Churchill Hydro Line Extension.....	1,864,741
Emergency Interest Rate Relief Program.....	6,000
Energy Conservation Loan Program.....	417,736
Horse Racing Commission.....	200,000
Hudson Bay Mining and Smelting Co. Ltd.....	55,000,000
Information Systems Management	
Corporation.....	3,816,191
Insulation Loan Program.....	697,181
Health Services Development Fund Projects....	612,372
Manitoba Crop Reinsurance Account.....	45,106,077
Manitoba Polish Corporation.....	2,415,000
Regional Family Services Agencies.....	7,774,001
Regional Family Services Offices.....	615,000
University of Manitoba.....	12,932,477
Venture Capital Program.....	934,849
Sundry.....	903,626
	133,622,224
	6,705,012,220
TOTAL LOANS AND ADVANCES	
	11,795,567
	85,877,653
Less: Sinking Funds Provided for Repayment	
of Applicable Debt	
Manitoba Hydro—Electric Board.....	419,508,780
Manitoba Telephone System.....	41,419,154
University of Manitoba.....	8,090,600
	469,018,534
Net Loans and Advances After Deduction of	
Sinking Funds.....	6,235,993,686
	85,877,653
	6,150,116,033

NOTE 1: Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act:	
A.E. McKenzie Company Ltd.....	\$ 4,595,151
Apotex Fermentation Inc.....	1,398,343
Boeing Canada Technology Ltd.....	4,630,000
Builders Furniture Ltd.....	400,000
Calwest Textiles Inc.....	500,000
Carte International Ltd.....	500,000
Destination Manitoba.....	232,668
Dominion Mailing Ltd.....	1,000,000
Faneuil ISG Inc.....	1,250,000
Guertin Brothers.....	99,004
Laser West Fabrication Inc.....	447,120
Manufacturing Adaptation Program.....	1,022,984
Palliser Furniture Ltd.....	515,227
Portage Manufacturing Inc.....	500,000
Readyfoods Ltd.....	466,916
Small Business Growth Fund.....	1,166,659
The North West Company Inc.....	5,000,000
Tourism Agreement.....	400,901
Trimel Corporation.....	2,947,000
Vision Capital Fund.....	14,024,628
Vita Health Company.....	1,000,000
Willmar Windows.....	1,012,851
Winnipeg Airports Authority.....	254,451
	<u>\$ 43,363,903</u>

LONG-TERM INVESTMENTS

As at March 31, 1995

(with comparative figures for March 31, 1994)

	1994		Net	1995	
	Amount	Valuation Allowance		Amount	Valuation Allowance
	\$	\$	\$	\$	\$
SHARES AND DEBENTURES OF CROWN CORPORATIONS (NOTE 1)					
Common Shares					
A. E. McKenzie Company Ltd. - 1,145 shares.....	114,500	-	114,500	114,500	-
Leaf Rapids Town Properties Ltd. - 100 shares.....	100	100	100	100	100
Manitoba ARC Authority - 1 share.....	1	-	1	1	-
Manitoba Development Corporation - 10 shares.....	1	-	1	1	-
Manitoba Hazardous Waste Management - 25,000 shares.....	2,500,000	2,500,000	2,500,000	2,500,000	-
Manitoba Mineral Resources Ltd. - 1,733,905 shares.....	17,339,000	-	17,339,000	17,339,000	-
Manitoba Properties Leasing Inc. - 2,000 shares.....	19,990	-	19,990	19,990	-
Manitoba Properties Management Inc. - 2,000 shares.....	19,990	-	19,990	19,990	-
Moose Lake Loggers Ltd. - 30,000 shares.....	300,000	300,000	300,000	300,000	-
North Portage Development Corporation - 1 share.....	1	-	1	1	-
Venture Manitoba Tours Ltd. - 3,643,500 shares.....	1,370,718	1,370,718	1,370,718	1,370,718	-
	21,664,301	4,170,818	21,664,301	4,170,818	17,493,483

	1994		1995
	Amount	Valuation	Valuation
	\$	Allowance	Allowance
		\$	\$
			Net
			\$
Preferred Shares			
Leaf Rapids Town Properties Ltd. -			
26,210, 8.15% dividend, non cumulative			
redeemable.....	2,025,801	2,025,801	-
Debentures			
Leaf Rapids Town Properties Ltd.....		1,611,869	113,292
Total Shares and Debentures			
of Crown Corporations.....	25,650,251	25,301,971	17,606,775
OTHER INVESTMENTS AT COST			
Common Shares			
Inter Provincial Lottery Corporation		1	1
1 share.....	1		
Manitoba Potash Corporation-			
490,000 shares.....	5,000,000	5,000,000	-
Special Shares			
Crocus Investment Fund-			
2,000,000 shares.....	2,000,000	2,000,000	-
Profit Sharing Agreement			
Hudson Bay Mining and Smelting re:			
Ruitan Mine.....	10,711,986	10,711,986	-
Total Other Investments.....	17,711,987	17,711,987	1
TOTAL LONG TERM INVESTMENTS	43,362,238	43,013,958	17,606,776

NOTE 1: Only the fixed interest debentures of Leaf Rapids Town Properties Ltd., in the amount of \$113,292 (1994 - \$461,572) require an annual payment to the Government. The remainder of investments are income debentures and shares.

Investments have been funded mainly through borrowings of the Government. Interest on this debt is paid from the Government's appropriations and is reduced by interest received on the fixed interest debentures referred to above.

CHANGES IN VALUATION ALLOWANCE

For the Year Ended March 31, 1995
(with comparative figures for March 31, 1994)

	1995 \$	1994 \$
Balance, beginning of year.....	<u>82,328,328</u>	<u>84,539,351</u>
Increase (Decrease) in Valuation Allowance		
Adoption of Accounting Principles of CICA - PSAAB for Loans Receivable....	-	21,407,817
Communities Economic Development Fund re:		
Business Loan Program.....	218,081	189,050
Fisherman's Loan Program.....	219,860	390,613
Crocus Investment Fund.....	-	2,000,000
Employment Co-op Program.....	-	(20,000)
Energy Conservation Loan Program.....	-	20,000
Hudson Bay Mining and Smelting Co.Ltd.....	(3,364,677)	(2,189,824)
Manitoba Agricultural Credit Corporation.....	3,670,010	2,459,166
Manitoba Development Corporation.....	1,484,946	119,363
Manitoba Hazardous Waste Management.....	1,384,000	3,257,819
Manitoba Housing and Renewal Corporation.....	24,596,119	(2,025,500)
Manitoba Potash Corporation.....	220,000	250,000
Manitoba Properties Inc.....	-	(27,029,005)
Manitoba Trading Corporation.....	2,650,000	-
Venture Manitoba Tours Ltd.....	-	578,130
	<u>31,078,339</u>	<u>(592,371)</u>
Write-Down(off) of Loans, Advances and Long-Term Investments		
Communities Economic Development Fund re:		
Fisherman's Loan Program.....	79,406	49,069
Employment Co-op Program.....	-	5,731
Energy Conservation Loan Program.....	19,208	22,969
Insulation Loan Program.....	-	-
Manitoba Agricultural Credit Corporation.....	880,102	1,249,483
Manitoba Development Corporation.....	736,000	291,400
Venture Capital Program.....	407,116	-
	<u>2,121,832</u>	<u>1,618,652</u>
Balance, end of year.....	<u><u>111,284,835</u></u>	<u><u>82,328,328</u></u>

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– Statement of Valuation and Purpose of Direct and

– Statement of Valuation and Purpose of Direct and

Guaranteed Debt Outstanding.....	4 - 3
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– Statement of Direct and Guaranteed Debt. 4 – 4

- Guarantees..... 4 – 5

STATEMENT OF VALUATION AND PURPOSE OF DIRECT AND GUARANTEED DEBT OUTSTANDING

As at March 31, 1995
(with comparative figures for March 31, 1994)
(\$ thousands)

Canadian Dollar Equivalent at Date of Issue March 31/95	Canadian Dollar Equivalent at Date of Issue March 31/94	Increase (Decrease) March 31/95 over March 31/94	Canadian Dollar Valuation (Note 1) March 31/95	Canadian Dollar Valuation (Note 1) March 31/94	Increase (Decrease) March 31/95 over March 31/94
			Direct Debt Payable in:		
			Canadian Dollars		
7,456,145	6,616,297	839,848	7,456,145	6,616,297	839,848
			Foreign Issues Swapped		
			to Canadian Dollars		
2,010,837	2,164,447	(153,610)	2,042,156	2,171,378	(129,222)
5,596,774	5,670,648	(73,874)	6,541,383	6,556,602	(15,219)
			U.S. Dollars		
			Foreign Issues Swapped		
			to U.S. Dollars		
1,064,331	1,005,741	58,590	1,177,203	1,173,030	4,173
16,128,087	15,457,133	670,954	17,216,887	16,517,307	699,580
			Total Direct Debt		
			Guaranteed Debt Payable in:		
			Canadian Dollars		
685,193	830,476	(145,283)	685,193	830,476	(145,283)
685,193	830,476	(145,283)	685,193	830,476	(145,283)
			Total Guaranteed Debt		
			Total Direct and Guaranteed Debt		
16,813,280	16,287,609	525,671	17,902,080	17,347,783	554,297
3,571,431	3,211,340	360,091	3,571,431	3,211,340	360,091
13,241,849	13,076,269	165,580	14,330,649	14,136,443	194,206

NOTE 1: The Canadian Dollar Valuation is calculated using the foreign currency exchange rates in effect at each March 31 adjusted for any foreign currency contracts entered into for settlement after those dates.

NOTE 2: The above debt was issued for the following purposes:

	March 31, 1995	March 31, 1994
General Government Programs	7,364,197	6,834,012
The Manitoba Hydro-Electric Board	5,021,675	5,426,318
The Manitoba Telephone System	833,754	860,457
Other	1,111,023	1,015,656
	14,330,649	14,136,443

STATEMENT OF DIRECT AND GUARANTEED DEBT

As at March 31, 1995
(with comparative figures for March 31, 1994)
(\$ thousands)

March 31, 1994				March 31, 1995			
Manitoba Hydro- Electric Board \$	Manitoba Telephone System \$	Other \$	Total \$	Manitoba Hydro- Electric Board \$	Manitoba Telephone System \$	Other \$	Total \$
5,119,093	855,829	10,542,385	16,517,307	4,912,323	854,632	11,449,932	17,216,887
-	-	341,548	341,548	-	-	259,037	259,037
-	-	48,468	48,468	-	-	49,442	49,442
5,119,093	855,829	10,152,369	16,127,291	4,912,323	854,632	11,141,453	16,908,408
361,822	32,338	2,696,723	3,090,883	419,509	41,419	2,981,317	3,442,245
4,757,271	823,491	7,455,646	13,036,408	4,492,814	813,213	8,160,136	13,466,163
DIRECT DEBT				DIRECT DEBT			
Outstanding				Outstanding			
Less: Provincial debt held as investments				Less: Provincial debt held as investments			
Less: Unamortized debt issue costs				Less: Unamortized debt issue costs			
Less: Sinking Funds				Less: Sinking Funds			
Net Direct Debt				Net Direct Debt			
GUARANTEED DEBT				GUARANTEED DEBT			
Outstanding				Outstanding			
Less: Sinking Funds				Less: Sinking Funds			
Net guaranteed debt				Net guaranteed debt			
781,470	42,000	7,006	830,476	653,588	22,000	9,605	685,193
112,423	5,034	3,000	120,457	124,727	1,459	3,000	129,186
669,047	36,966	4,006	710,019	528,861	20,541	6,605	556,007
TOTAL DIRECT AND GUARANTEED DEBT				TOTAL DIRECT AND GUARANTEED DEBT			
Outstanding				Outstanding			
Less: Sinking Funds				Less: Sinking Funds			
Net Direct and guaranteed debt				Net Direct and guaranteed debt			
Less: Provincial debt held as investments				Less: Provincial debt held as investments			
Less: Unamortized debt issue costs				Less: Unamortized debt issue costs			
5,900,563	897,829	10,549,391	17,347,783	5,565,911	876,632	11,459,537	17,902,080
474,245	37,372	2,699,723	3,211,340	544,236	42,878	2,984,317	3,571,431
5,426,318	860,457	7,849,668	14,136,443	5,021,675	833,754	8,475,220	14,330,649
-	-	341,548	341,548	-	-	259,037	259,037
-	-	48,468	48,468	-	-	49,442	49,442
5,426,318	860,457	7,459,652	13,746,427	5,021,675	833,754	8,166,741	14,022,170

GUARANTEES

As at March 31, 1995

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

Purpose	Maximum Guarantee \$	Principal Amount Outstanding Under Guarantee As at March 31, 1995 \$
Assiniboine Community College.....	1,500,000	-
Canada Mortgage and Housing Corporation Mortgages (Elderly Persons Housing Act).....	846,359	846,359
Children's Home of Winnipeg.....	1,100,000	528,957
Folk Arts Council of Winnipeg (Note).....	143,400	143,400
Jazz Golf Equipment Inc. (Note).....	300,000	300,000
Keewatin Community College.....	1,500,000	-
Manitoba Business Start Program.....	5,000,000	970,594
Manitoba Jockey Club Inc.(Note).....	2,000,000	1,530,000
Manitoba Student Financial Assistance Program.....	20,000,000	11,931,500
New Flyer Industries Ltd. (Note)		
-Line of Credit.....	10,000,000	10,000,000
-Performance Bonds	30,000,000	5,984,396
Red River Community College.....	5,000,000	-
Rural Entrepreneur Assistance Program.....	3,000,000	1,454,845
Standard Knitting Limited (Note).....	500,000	500,000
The Credit Union Stabilization Fund.....	25,000,000	8,000,000
The Manitoba Housing and Renewal Corporation.....	2,000,000	-
The Manitoba Hydro-Electric Board.....	500,000,000	313,580,200
The Manitoba Telephone System.....	25,000,000	22,500,000
2892023 Manitoba Ltd.....	100,000	20,000
Venture Manitoba Tours Ltd	4,000,000	3,545,000
	<u>636,989,759</u>	<u>381,835,251</u>
Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board.....	653,587,900	
The Manitoba Telephone System.....	22,000,000	
The University of Manitoba.....	3,899,000	
Manitoba Grow Bonds.....	5,705,600	685,192,500
		<u>1,067,027,751</u>

Note: The Manitoba Development Corporation is administering these guarantees for the Province.

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REVENUE

- Statement of Revenue 5 - 5

EXPENDITURE

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SUMMARY OF REVENUE AND EXPENDITURE

For the Year Ended March 31, 1995
(with comparative figures for the year ended March 31, 1994)

1993-1994 \$	Actual 1994-1995 \$	Net Increase (Decrease) \$		Actual \$	1994 - 1995 Estimated \$	Variance \$
4,905,793,856	5,204,995,387	299,201,531	Revenue.....	5,204,995,387	5,065,206,300	139,789,087
5,336,317,715	5,400,986,666	64,668,951	Expenditure.....	5,400,986,666	5,501,470,595	(100,483,929)
<u>430,523,859</u>	<u>195,991,279</u>	<u>(234,532,580)</u>	Deficit.....	<u>195,991,279</u>	<u>436,264,295</u>	<u>(240,273,016)</u>

NOTE 1:

The "Estimated Expenditure" shown above consists only of the Main and Supplementary Estimates net of anticipated year end savings of \$70,000,000. Because these savings could not be attributed to specific appropriations, gross expenditure authority totalling \$ 5,431,457,200 was voted to appropriations. This amount was increased during the year as follows:

Main Estimates (including general statutory appropriations).....	\$ 5,431,457,200
Special Warrants.....	39,904,300
Adjustment of estimated amount of statutory appropriations to actual expenditure.....	30,109,095
Total Authorized Expenditure.....	<u>\$ 5,501,470,595</u>

NOTE 2:

1995 expenditure includes \$321.2 million of Expenditure Related to Capital items (1994 - \$272.1 million).

STATEMENT OF REVENUE

For the Year Ended March 31, 1995
(with comparative figures for the year ended March 31, 1994)

	1993-1994 \$	Actual 1994-1995 \$	Increase (Decrease) \$		1994-1995 Refunds \$	1994-1995 Actual \$	1994-1995 Estimated \$	Variance \$
TAXATION								
Consumer and Corporate Affairs:								
Insurance Corporations Tax.....	28,296,975	30,266,721	1,969,746		730,003	30,266,721	26,200,000	4,066,721
Energy and Mines:								
Oil and Natural Gas Tax.....	4,052,240	3,753,588	(298,652)		24	3,753,588	4,244,200	(490,612)
Justice:								
Land Transfer Tax.....	8,202,484	10,464,002	2,261,518		3,362	10,464,002	9,000,000	1,464,002
Finance:								
Canada-Manitoba Income Tax Collection Agreement								
Corporation Income Tax.....	135,781,127	144,590,104	8,808,977		-	144,590,104	123,500,000	21,090,104
Individual Income Tax.....	1,218,280,736	1,177,918,833	(40,361,903)		112,375	1,177,918,833	1,254,000,000	(76,081,167)
Corporation Capital Tax.....	72,110,447	87,406,909	15,296,462		8,888,792	87,406,909	86,100,000	1,306,909
Gasoline Tax.....	151,513,426	152,270,906	757,480		5,045,636	152,270,906	155,378,051	(3,107,145)
Levy for Health and Education.....	191,640,686	192,237,924	597,238		5,190,280	192,237,924	194,000,000	(1,762,076)
Manitoba Succession Duty and Gift Tax.....	45,781	158,202	112,421		-	158,202	45,900	112,302
Mining Claim Lease Tax.....	71,478	71,310	(168)		-	71,310	75,000	(3,690)
Mining Tax.....	11,413,466	4,553,081	(6,860,385)		-	4,553,081	-	4,553,081
Motive Fuel Tax.....	62,174,404	62,014,060	(160,344)		4,268,488	62,014,060	59,386,565	2,627,495
Parl Mutual Tax.....	2,784,707	2,917,142	132,435		-	2,917,142	2,829,244	87,898
Retail Sales Tax.....	649,705,360	695,054,410	45,349,050		10,411,813	695,054,410	668,627,450	26,426,960
Revenue Act, 1964, Part I.....	56,097,863	51,411,102	(4,686,761)		1,705,580	51,411,102	53,309,747	(1,898,645)
Tobacco Tax.....	123,259,373	116,168,365	(7,091,008)		3,586,520	116,168,365	118,048,696	(1,880,331)
Environmental Protection Tax.....	3,376,407	8,926,205	5,549,798		-	8,926,205	4,900,000	4,026,205
TOTAL REVENUE FROM TAXATION	2,718,806,960	2,740,182,864	21,375,904		39,942,873	2,740,182,864	2,759,644,853	(19,461,989)

1993-1994 \$	Actual 1994-1995 \$	Increase (Decrease) \$	GOVERNMENT OF CANADA:	1994-1995 Refunds \$	1994-1995 Actual \$	1994-1995 Estimated \$	Variance \$
801,470,000	1,080,101,000	278,631,000	Equalization.....	-	1,080,101,000	954,000,000	126,101,000
437,635,200	461,890,800	24,255,600	Established Programs Financing.....	-	461,890,800	420,000,000	41,890,800
20,000,000	(7,071,000)	(27,071,000)	Federal Fiscal Stabilization.....	7,071,000	(7,071,000)	-	(7,071,000)
2,071,193	2,129,031	57,838	Canada Assistance Plan	-	2,129,031	2,044,800	84,231
290,614,737	289,249,148	(1,365,589)	Education and Training.....	-	289,249,148	283,159,500	6,089,648
15,883,003	15,195,313	(687,690)	Family Services.....	-	15,195,313	12,936,000	2,259,313
			Health.....	-			
			Other				
366,669	133,614	(233,055)	Agriculture.....	-	133,614	103,000	30,614
309,237	319,393	10,156	Culture, Heritage and Citizenship.....	-	319,393	266,300	53,093
9,173,348	8,695,291	(478,057)	Education and Training.....	-	8,695,291	6,977,700	1,717,591
112,048	260,456	148,408	Environment.....	-	260,456	25,000	235,456
2,974,813	2,210,990	(763,823)	Family Services.....	-	2,210,990	2,775,000	(564,010)
2,241,408	2,253,264	11,856	Finance.....	-	2,253,264	2,200,000	53,264
328,395	239,686	(88,709)	Government Services.....	-	239,686	394,700	(155,014)
6,798,204	5,383,741	(1,414,463)	Health.....	-	5,383,741	4,634,600	749,141
14,475,394	12,816,565	(1,658,829)	Highways and Transportation.....	-	12,816,565	16,120,000	(3,303,435)
17,322	406,994	389,672	Industry, Trade and Tourism.....	-	406,994	-	406,994
11,838,263	12,081,201	242,938	Justice.....	-	12,081,201	11,907,300	173,901
155,437	167,789	12,352	Labour.....	-	167,789	171,200	(3,411)
882,476	701,807	(180,669)	Natural Resources.....	-	701,807	774,400	(72,593)
77,183	74,803	(2,380)	Northern Affairs.....	-	74,803	45,000	29,803
10,867,746	6,383,511	(4,484,235)	Emergency Expenditures.....	-	6,383,511	4,527,000	1,856,511
-	1,219,708	1,219,708	Canada-Manitoba Infrastructure.....	-	1,219,708	-	1,219,708
201,807	226,804	24,997	Promotion of Official Languages.....	-	226,804	135,100	91,704
1,628,493,883	1,895,069,909	266,576,026	TOTAL GOVERNMENT OF CANADA	7,071,000	1,895,069,909	1,723,196,600	171,873,309
			OTHER REVENUE:				
			LEGISLATION ASSEMBLY:				
133,655	125,189	(8,466)	Contributions to Legislative Assembly	-	125,189	190,000	(64,811)
589,845	750,391	160,546	Retirement Allowances Fund.....	-	750,391	659,600	90,791
12,338	18,667	6,329	Provincial Auditor's Office Fees.....	-	18,667	15,000	3,667
			Sundry.....	528			
404	756	352	EXECUTIVE COUNCIL:				
			Sundry.....	-	756	200	556

AGRICULTURE:							
1,760,111	1,678,575	(81,536)	Fees.....	615	1,678,575	1,852,400	(173,825)
4,085,800	2,719,456	(1,366,344)	Sundry.....	433	2,719,456	3,555,000	(835,544)
CIVIL SERVICE COMMISSION:							
249,836	50,616	(199,220)	Cost Recovery from Boards, Commissions	-	50,616	343,100	(292,484)
253,428	103,336	(150,092)	Sundry.....	-	103,336	-	103,336
CONSUMER AND CORPORATE AFFAIRS:							
221,655	644,245	422,590	Appeal Commission Cost Recovery.....	-	644,245	1,012,000	(367,755)
550,472	613,093	62,621	Consumer Affairs Fees.....	11,287	613,093	539,500	73,593
3,306,492	3,280,438	(26,054)	Corporate and Business Fees.....	13,215	3,280,438	3,092,500	187,938
634,676	627,876	(6,800)	Insurance Act Fees.....	25	627,876	655,000	(27,124)
2,823,879	2,207,782	(616,097)	Public Utilities Board Cost Recovery.....	-	2,207,782	2,255,400	(47,618)
2,630,036	3,170,765	540,729	Securities and Real Estate	28,147	3,170,765	2,115,000	1,055,765
1,726,373	-	(1,726,373)	Brokers Act Fees.....	-	-	-	-
7,003	3,090	(3,913)	Vital Statistics Fees.....	187	3,090	2,000	1,090
CULTURE, HERITAGE AND CITIZENSHIP:							
-	339,200	339,200	Hudson's Bay Company Foundation.....	-	339,200	345,700	(6,500)
82,459	113,496	31,037	Information Resources Fees.....	1,375	113,496	64,200	49,296
160,969	204,261	43,292	Manitoba Film Classification Board Fees...	-	204,261	329,700	(125,439)
117,029	117,153	124	Provincial Archives Fees.....	-	117,153	124,300	(7,147)
843,099	774,301	(68,798)	Statutory Publications Fees.....	3,329	774,301	768,800	5,501
151,626	8,045	(143,581)	Sundry.....	9	8,045	6,000	2,045
EDUCATION AND TRAINING:							
1,623,136	1,425,446	(197,690)	Fees.....	29,810	1,425,446	1,323,400	102,046
1,041,547	951,152	(90,395)	Sundry.....	4,187	951,152	814,200	136,952
ENERGY AND MINES:							
2,661,879	2,488,498	(173,381)	Minerals Royalties and Fees.....	94,644	2,488,498	2,546,300	(57,802)
2,760,702	3,129,565	368,863	Petroleum Royalties and Fees.....	11,496	3,129,565	2,599,700	529,865
129,600	103,197	(26,403)	Sundry.....	4,003	103,197	49,000	54,197
ENVIRONMENT:							
1,184,437	1,480,411	295,974	Fees.....	9,716	1,480,411	253,500	1,226,911
143,599	-	(143,599)	Joint Environment Assessment Review	-	-	31,500	(31,500)
12,762	95,482	82,720	Cost Recovery.....	-	95,482	10,000	85,482
29,898,847	27,224,482	(2,674,365)	Sundry.....	161	-	25,553,000	1,671,482
			Carried Forward	213,167	27,224,482		

Actual 1993-1994 \$	1994-1995 \$	Increase (Decrease) \$	Brought Forward	1994-1995 Refunds \$	1994-1995 Actual \$	1994-1995 Estimated \$	Variance \$
29,898,847	27,224,482	(2,674,365)		213,167	27,224,482	25,553,000	1,671,482
			FAMILY SERVICES:				
209,840	209,840	-	Levy for Local Government Welfare		209,840	210,000	(160)
8,335,692	7,837,928	(497,764)	Purposes in Unorganized Territory.....		7,837,928	8,859,500	(1,021,572)
			Sundry.....	108,271			
			FINANCE:				
3,500,344	4,699,415	1,199,071	Refund of Prior Years' Expenditure.....	6,035	4,699,415	1,000,000	3,699,415
1,528,466	937,728	(590,738)	Sundry.....	71,219	937,728	475,000	462,728
			FITNESS AND SPORT:				
408	117	(291)	Sundry.....	12	117	-	117
			GOVERNMENT SERVICES:				
499,867	500,620	753	Cost Recovery from Boards, Commissions and Government Agencies.....	-	500,620	635,700	(135,080)
1,145,508	1,072,835	(72,673)	Rentals from Various Government Properties.....	185	1,072,835	1,074,500	(1,665)
613,490	615,969	2,479	Sundry.....	1,147	615,969	722,800	(106,831)
			HEALTH:				
2,532,656	3,436,016	903,360	Sundry.....	31,624	3,436,016	3,955,100	(519,084)
			HIGHWAYS AND TRANSPORTATION:				
45,875,222	47,113,824	1,238,602	Automobile and Motor Carrier Licences and Fees.....	3,946,803	47,113,824	45,684,000	1,429,824
2,392,187	2,163,473	(228,714)	Cost Recovery from Municipalities and Other Third Parties.....	4,601	2,163,473	2,529,800	(366,327)
11,437,949	11,601,180	163,231	Drivers' Licences.....	42,253	11,601,180	12,565,048	(963,868)
140,704	150,458	9,754	Licence Suspension Appeal Board Fees...	10,142	150,458	227,700	(77,242)
-	165,312	165,312	Taxicab Licences and Fees.....	-	165,312	186,700	(21,388)
467,827	651,943	184,116	Sundry.....	7,606	651,943	516,000	135,943
			HOUSING:				
1,092,736	786,178	(306,558)	Cost and Fee Recovery from Canada Mortgage and Housing Corporation.....	-	786,178	697,900	88,278
86	55	(31)	Sundry.....	-	55	-	55

INDUSTRY, TRADE AND TOURISM:					
Economic Innovation and Technology					
Fund Cost Recovery.....	242,150	342,150	-	1,000,000	(657,850)
Sundry.....	53,685	183,675	1,530	82,200	101,475
JUSTICE:					
Cost Recovery from Municipalities.....	151,177	1,768,563	-	1,736,800	31,763
Cost Recovery from Victims					
Assistance Fund.....	(18,242)	1,804,119	-	1,820,700	(16,581)
Fines and Costs.....	538,042	5,669,785	-	5,763,000	(93,215)
Land Titles Fees.....	530,576	6,402,263	-	6,707,900	(305,637)
Law Fees.....	155,629	4,698,433	11,367	4,462,500	235,933
Personal Property Security Registry Fees..	12,816	3,310,218	-	3,325,000	(14,782)
Public Trustee Fees and Sundry.....	(130,670)	4,744,505	-	4,488,200	256,305
Winnipeg Remand Centre Cost Recovery..	-	475,000	-	511,000	(36,000)
Sundry.....	321,955	1,578,524	29,634	1,317,500	261,024
LABOUR:					
Cost Recovery from Fires					
Prevention Fund.....	328,480	4,192,185	-	4,000,000	192,185
Cost Recovery from Workers					
Compensation Board.....	2	4,841,315	-	4,841,300	15
Permits and Licences.....	644,938	2,416,734	6,701	2,018,500	398,234
Sundry.....	71,129	182,080	1,073	212,000	(29,920)
NATURAL RESOURCES:					
Fisheries Fees and Sundry.....	8,742	187,401	528	191,200	(3,799)
Forestry Fees and Sundry.....	45,668	3,700,606	18,613	3,653,000	47,606
Land Information Sales and Fees.....	807,084	2,833,584	35,394	2,201,200	632,384
Licence Sales by Vendors.....	299,963	4,946,436	139,506	4,840,245	106,191
Parks Fees.....	596,593	6,227,659	40,893	6,306,700	(79,041)
Regional Operations Fees					
and Cost Recovery.....	1,572,148	1,975,471	75	986,500	988,971
Water Power Rentals.....	1,636,893	46,062,364	-	45,365,000	697,364
Water Resources Sundry.....	(39,768)	63,453	200	85,800	(22,347)
Wildlife Sundry.....	83,065	165,101	-	161,300	3,801
Sundry.....	11,014	281,802	1,038	269,200	12,602
NORTHERN AFFAIRS:					
Sundry.....	(41,683)	169,042	338	176,100	(7,058)
	7,376,930	218,389,841	4,729,955	211,415,593	6,974,248
			Carried Forward		

1993-1994 \$	Actual 1994-1995 \$	Increase (Decrease) \$	Brought Forward	1994-1995 Refunds \$	1994-1995 Actual \$	1994-1995 Estimated \$	Variance \$
211,012,911	218,389,841	7,376,930		4,729,955	218,389,841	211,415,593	6,974,248
6,299,236	6,593,078	293,842	RURAL DEVELOPMENT:				
317,333	357,625	40,292	Cost Recovery from Municipalities.....	22	6,593,078	6,952,900	(359,822)
7,206	425	(6,781)	Fees.....	28,931	357,625	285,600	72,025
			Sundry.....	-	425	15,000	(14,575)
-	7	7	SENIORS DIRECTORATE				
			Sundry.....	-	7	-	7
58,641	45,684	(12,957)	STATUS OF WOMEN:				
			Sundry.....	-	45,684	30,800	14,884
23,724	179,952	156,228	URBAN AFFAIRS:				
			Sundry.....	-	179,952	-	179,952
378,403	88,143	(290,260)	OTHER APPROPRIATIONS:				
			Sundry.....	-	88,143	50,000	38,143
140,568,368	142,119,503	1,551,135	CROWN CORPORATIONS:				
16,000,000	-	(16,000,000)	Liquor Control Commission.....	-	142,119,503	137,400,000	4,719,503
			Manitoba Mineral Resources Ltd.....	-	-	-	-
82,075,809	117,158,372	35,082,563	LOTTERIES REVENUE				
			Lotteries Funded Programs.....	-	117,158,372	124,235,900	(7,077,528)
1,076,708	3,560,930	2,484,222	SALE OF GOVERNMENT ASSETS				
			Government Departments.....	-	3,560,930	730,000	2,830,930
457,818,339	488,493,560	30,675,221	TOTAL OTHER REVENUE	4,758,908	488,493,560	481,115,793	7,377,767
4,805,119,182	5,123,746,333	318,627,151	TOTAL REVENUE BEFORE TRANSFERS FROM THE FISCAL STABILIZATION FUND AND LOTTERY REVENUES	51,772,781	5,123,746,333	4,963,957,246	159,789,087
60,000,000	90,000,000	30,000,000	Transfer from Lottery Revenues.....	-	90,000,000	90,000,000	-
30,000,000	-	(30,000,000)	Transfer from Fiscal Stabilization Fund.....	-	-	20,000,000	(20,000,000)
4,895,119,182	5,213,746,333	318,627,151	TOTAL BEFORE EXTRAORDINARY REVENUE	51,772,781	5,213,746,333	5,073,957,246	139,789,087

19,000,000	-	(19,000,000)	Extraordinary Revenue: - Manitoba Public Insurance Corporation (Note 5) - Repayment of Losses	-	-	-
4,914,119,182	5,213,746,333	299,627,151	TOTAL REVENUE BEFORE COMMISSIONS	51,772,781	5,213,746,333	5,073,957,246
173,671	178,051	4,380	LESS: Commissions Retained by Revenue Officers (Note 2)	-	-	-
83,050	86,565	3,515	Gasoline Tax.....	-	178,051	178,051
10,183	9,747	(436)	Motive Fuel Tax.....	-	86,565	86,565
47,037	48,696	1,659	Revenue Act, 1964, Part I.....	-	9,747	9,747
28,597	29,244	647	Tobacco Tax.....	-	48,696	48,696
7,624,771	8,027,450	402,679	Parl Mutual Tax.....	-	29,244	29,244
241,988	123,048	(118,940)	Retail Sales Tax.....	-	8,027,450	8,027,450
116,029	248,145	132,116	Drivers' Licences, Highways Traffic Act....	-	123,048	123,048
			Vendor Licence Sales.....	-	248,145	248,145
4,905,793,856	5,204,995,387	299,201,531	TOTAL REVENUE	51,772,781	5,204,995,387	5,065,206,300
NOTE 1: All revenue refunds are shown as a net reduction of the related revenue account in accordance with section 23(2) of the Financial Administration Act:						
				1993-1994	1994-1995	
			Refund of prior year's revenue.....	\$	\$	
			Refund of current year's revenue.....	556,360	7,666,546	
				32,976,437	44,106,235	
				33,532,797	51,772,781	
NOTE 2: The actual and estimated revenue of the 1994-1995 fiscal year as well as the 1993-1994 revenue has been increased to reflect commissions retained by Revenue Officers. These commissions are deducted at the end of the statement to determine net government revenue.						
NOTE 3: Revenue from Individual Income Tax and Corporation Income Tax has been reduced by the municipal share of these taxes which is paid to municipalities in accordance with the Provincial-Municipal Tax Sharing Act, as follows:						
				1993-1994	1994-1995	
			Individual Income Tax.....	\$	\$	
			Corporation Income Tax.....	36,710,568	38,486,865	
				10,354,263	10,855,269	
				47,064,831	49,342,134	
NOTE 4: The presentation of the actual revenue for the 1993-1994 fiscal year has been changed to reflect the organizational structure of departments as established in the 1994-1995 Estimates. Organizational changes made subsequent to the 1993-1994 Estimates are minor in nature and have not been reflected in the amounts presented for that fiscal year.						
NOTE 5: The Manitoba Public Insurance Corporation partially repaid advances that had been made by the Province to cover accumulated losses in the Corporation's now discontinued general insurance business.						

NOTE 5: The Manitoba Public Insurance Corporation partially repaid advances that had been made by the Province to cover accumulated losses in the Corporation's now discontinued general insurance business.

STATEMENT OF EXPENDITURE

For the Year Ended March 31, 1995
(with comparative figures for the year ended March 31, 1994)

	1993-1994 \$	Actual 1994-1995 \$	Increase (Decrease) \$	Actual 1994-1995 \$	1994 - 1995 Authorized \$	Unexpended \$
15,117,031	14,839,760	(277,271)	Legislative Assembly.....	14,839,760	15,377,861	538,101
2,817,479	2,792,525	(24,954)	Executive Council.....	2,792,525	3,158,700	366,175
117,320,601	111,600,852	(5,719,749)	Agriculture.....	111,600,852	115,397,600	3,796,748
4,756,242	4,189,268	(566,974)	Civil Service Commission.....	4,189,268	4,623,900	434,632
4,441,057	5,085,776	644,719	Community Support Programs.....	5,085,776	5,143,000	57,224
13,360,102	11,888,856	(1,471,246)	Consumer and Corporate Affairs.....	11,888,856	12,862,000	973,144
50,948,175	52,736,727	1,788,552	Culture, Heritage and Citizenship.....	52,736,727	53,508,400	771,673
1,012,363,414	980,445,947	(31,917,467)	Education and Training.....	980,445,947	992,618,900	12,172,953
28,318,696	31,717,680	3,398,984	Employee Benefits and Other Payments.....	31,717,680	32,673,500	955,820
12,499,365	11,718,374	(780,991)	Energy and Mines.....	11,718,374	16,161,800	4,443,426
17,656,435	16,210,463	(1,445,972)	Environment.....	16,210,463	16,408,600	198,137
658,640,310	655,869,958	(2,770,352)	Family Services.....	655,869,958	671,733,600	15,863,642
766,599,352	778,948,914	12,349,562	Finance.....	778,948,914	780,297,734	1,348,820
11,288,808	13,299,916	2,011,108	Fitness and Sport.....	13,299,916	13,325,200	25,284
86,589,122	84,108,861	(2,480,261)	Government Services.....	84,108,861	89,863,300	5,754,439
1,807,425,477	1,828,175,541	20,750,064	Health.....	1,828,175,541	1,854,727,100	26,551,559
218,465,440	227,272,477	8,807,037	Highways and Transportation.....	227,272,477	229,736,100	2,463,623
47,031,275	55,972,862	8,941,587	Housing.....	55,972,862	49,303,900	(6,668,962)
37,841,072	39,304,638	1,463,566	Industry, Trade and Tourism.....	39,304,638	39,687,200	382,562
175,569,025	178,587,286	3,018,261	Justice.....	178,587,286	179,968,500	1,381,214
17,433,401	16,741,236	(692,165)	Labour.....	16,741,236	16,909,000	167,764
89,866,935	88,952,632	(914,303)	Natural Resources.....	88,952,632	90,815,000	1,862,368
19,442,256	18,070,328	(1,371,928)	Northern Affairs.....	18,070,328	18,481,000	410,672
38,317,241	38,980,336	663,095	Rural Development.....	38,980,336	44,384,700	5,404,364
316,093	327,160	11,067	Seniors Directorate.....	327,160	331,100	3,940
952,154	950,576	(1,578)	Status of Women.....	950,576	958,700	8,124
3,429,440	10,490,994	7,061,554	Sustainable Development Innovations Fund.....	10,490,994	11,111,500	620,506
57,298,469	67,142,048	9,843,579	Urban Affairs.....	67,142,048	67,489,800	347,752
-	-	-	Canada-Manitoba Enabling Vote.....	-	3,739,600	3,739,600
20,213,248	54,564,675	34,351,427	Other Appropriations.....	54,564,675	70,673,300	16,108,625
5,336,317,715	5,400,986,666	64,668,951	TOTAL EXPENDITURE	5,400,986,666	5,501,470,595	100,483,929

NOTE 1: The presentation of the actual expenditure for the 1993-94 fiscal year has been changed to reflect the organizational structure of Departments as established in the 1994-95 Estimates.

NOTE 2: Debt Servicing expenditures included in the Department of Finance expenditures are net of recoveries of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of \$1,080,411,964 (1994-\$967,745,574).

EXPENDITURE TYPES

PERSONNEL SERVICES

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to UIC, CPP, Workers' Compensation, etc. are considered as personnel costs and are reported under this category.

GRANTS/TRANSFER PAYMENTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

TRANSPORTATION

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of travelling such as accommodation and meals are recorded separately under the "Other Operating" category.

COMMUNICATION

The cost of telephones, telex, postage and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

SUPPLIES AND SERVICES

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

DEBT SERVICING

This includes the costs related to the public debt of the Province such as debt redemptions, premiums, interest, and charges by banks for exchange, services, etc.

CAPITAL

The costs for construction or purchases of physical assets that have a useful life in excess of one year including grants made for the acquisition of capital assets by recipient individuals and organizations, are recorded in this category.

OTHER OPERATING

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenditures, insurance, employer educational assistance and other costs that cannot be included in another category.

SOCIAL ASSISTANCE AND RELATED COSTS

This classification represents the cost for the provision of social assistance through expenditures for goods, services and benefits provided to citizens for their direct consumption.

SUMMARY OF EXPENDITURE BY DEPARTMENT AND EXPENDITURE TYPE

For the Year Ended March 31, 1995

(\$ thousands)

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	10,941	-	243	684	1,047
Executive Council.....	1,935	485	78	85	105
Agriculture.....	19,024	86,077	1,380	1,047	4,734
Civil Service Commission.....	2,913	-	48	88	877
Community Support Programs.....	97	3,606	4	51	12
Consumer and Corporate Affairs.....	8,273	92	100	294	2,691
Culture, Heritage and Citizenship.....	13,665	27,982	339	3,889	4,338
Education and Training.....	28,316	929,378	956	1,782	10,686
Employee Benefits and Other Payments.....	94,649	-	-	2	7
Energy and Mines.....	7,237	1,023	336	346	1,658
Environment.....	8,323	4,175	623	519	5,179
Family Services.....	67,717	91,468	1,351	2,124	8,095
Finance.....	19,054	185,127	448	1,270	8,175
Fitness and Sport.....	585	12,365	68	52	157
Government Services.....	34,224	810	1,046	6,277	96,550
Health.....	161,991	1,595,060	5,807	3,565	52,612
Highways and Transportation.....	77,001	4,641	4,259	2,759	146,545
Housing.....	4,696	47,658	75	205	991
Industry, Trade and Tourism.....	9,025	16,048	561	4,223	2,894
Justice.....	96,247	9,309	2,746	1,817	62,441
Labour.....	12,104	300	636	696	1,880
Natural Resources.....	50,719	3,654	7,339	2,150	19,388
Northern Affairs.....	4,000	7,233	577	222	2,383
Rural Development.....	13,091	50,167	688	1,207	2,448
Seniors Directorate.....	195	10	10	35	55
Status of Women.....	766	18	18	50	69
Sustainable Development Innovations Fund.	-	-	-	-	10,491
Urban Affairs.....	658	49,275	11	27	150
Other Appropriations.....	5,024	41,346	4,834	495	2,276
Total Expenditure Types	752,470	3,167,307	34,581	35,961	448,934
Recoveries	(67,943)	(37,871)	(1,299)	(9,386)	(104,303)
Net Expenditure Types	684,527	3,129,436	33,282	26,575	344,631
Transfers to Capital	(14,555)	(122,425)	(2,513)	(1,289)	(91,142)
Adjusted Expenditure Types	669,972	3,007,011	30,769	25,286	253,489

NOTE: Transfers to Capital consist of expenditures that were charged to an expenditure type other than capital for:

- a) Expenditures made from appropriations for Expenditures related to Capital Assets.
- b) Self-constructed assets that are funded from operating appropriations.

Comparison of Expenditure Types

1995.....	669,972	3,007,011	30,769	25,286	253,489
1994.....	670,461	2,992,796	28,548	24,106	253,562
	(489)	14,215	2,221	1,180	(73)

SUMMARY OF EXPENDITURE BY DEPARTMENT AND EXPENDITURE TYPE

Public Debt	Other Operating	Social Assistance Related	Capital	Total Expenditure	Recoveries Into Appropriations	Net Expenditure
-	1,775	-	174	14,864	(26)	14,838
2	89	-	23	2,802	(10)	2,792
-	788	-	417	113,467	(1,866)	111,601
1	197	-	65	4,189	-	4,189
-	2	-	1,314	5,086	(1)	5,085
-	550	1	88	12,089	(200)	11,889
1	441	-	5,710	56,365	(3,628)	52,737
656	1,514	6,750	984	981,022	(575)	980,447
-	21	-	6	94,685	(62,970)	31,715
663	264	-	241	11,768	(50)	11,718
5	5,526	-	208	24,558	(8,347)	16,211
26	2,500	481,810	1,104	656,195	(325)	655,870
562,787	2,710	-	1,086	780,657	(1,707)	778,950
-	72	-	4	13,303	(3)	13,300
4	1,781	-	12,645	153,337	(69,229)	84,108
97	3,938	-	8,912	1,831,982	(3,807)	1,828,175
11	4,352	-	16,381	255,949	(28,677)	227,272
42	423	-	2,692	56,782	(810)	55,972
5,126	861	-	891	39,629	(323)	39,306
1	5,861	1,706	1,020	181,148	(2,561)	178,587
-	940	-	318	16,874	(132)	16,742
58	2,063	-	6,626	91,997	(3,046)	88,951
1	458	-	3,221	18,095	(25)	18,070
165	1,337	-	5,468	74,571	(35,586)	38,985
-	17	-	6	328	(1)	327
-	23	-	10	954	(3)	951
-	-	-	-	10,491	-	10,491
-	17	-	17,008	67,146	(2)	67,144
2	310	-	278	54,565	(1)	54,564
569,648	38,830	490,267	86,900	5,624,898	(223,911)	5,400,987
(1)	(3,037)	(62)	(9)	(223,911)	223,911	-
569,647	35,793	490,205	86,891	5,400,987	-	5,400,987
(8)	(2,370)	-	234,302	-	-	-
569,639	33,423	490,205	321,193	5,400,987	-	5,400,987

569,639	33,423	490,205	321,193	5,400,987		5,400,987
553,843	29,027	511,893	272,081	5,336,317	-	5,336,317
15,796	4,396	(21,688)	49,112	64,670	-	64,670

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

For The Year Ended March 31, 1995

Department	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Legislative Assembly.....	15,377,861	14,839,760	538,101
Executive Council.....	3,158,700	2,792,525	366,175
Agriculture.....	115,397,600	111,600,852	3,796,748
Civil Service Commission.....	4,623,900	4,189,268	434,632
Community Support Programs.....	5,143,000	5,085,776	57,224
Consumer and Corporate Affairs.....	12,862,000	11,888,856	973,144
Culture, Heritage and Citizenship.....	53,508,400	52,736,727	771,673
Education and Training.....	992,618,900	980,445,947	12,172,953
Employee Benefits and Other Payments.....	32,673,500	31,717,680	955,820
Energy and Mines.....	16,161,800	11,718,374	4,443,426
Environment.....	16,408,600	16,210,463	198,137
Family Services.....	671,733,600	655,869,958	15,863,642
Finance.....	780,297,734	778,948,914	1,348,820
Fitness and Sport.....	13,325,200	13,299,916	25,284
Government Services.....	89,863,300	84,108,861	5,754,439
Health.....	1,854,727,100	1,828,175,541	26,551,559
Highways and Transportation.....	229,736,100	227,272,477	2,463,623
Housing.....	49,303,900	55,972,862	(6,668,962)
Industry, Trade and Tourism.....	39,687,200	39,304,638	382,562
Justice.....	179,968,500	178,587,286	1,381,214
Labour.....	16,909,000	16,741,236	167,764
Natural Resources.....	90,815,000	88,952,632	1,862,368
Northern Affairs.....	18,481,000	18,070,328	410,672
Rural Development.....	44,384,700	38,980,336	5,404,364
Seniors Directorate.....	331,100	327,160	3,940
Status of Women.....	958,700	950,576	8,124
Sustainable Development Innovations Fund.....	11,111,500	10,490,994	620,506
Urban Affairs.....	67,489,800	67,142,048	347,752
Canada-Manitoba Enabling Vote.....	3,739,600	-	3,739,600
Other Appropriations.....	70,673,300	54,564,675	16,108,625
TOTAL EXPENDITURE.....	5,501,470,595	5,400,986,666	100,483,929

RECONCILIATION WITH THE APPROPRIATION ACT, 1994, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 1994".....	\$ 4,892,067
General Statutory Appropriations.....	539,390
1994 Printed Estimates of Expenditure.....	5,431,457
Amount Authorized by Special Warrants Page 6-13.....	39,904
Increase (Decrease) in Statutory Appropriations:	
Members and Speakers Indemnities and Allowances.....	(88)
Debt Servicing.....	30,198
	\$ 5,501,471

NOTE: Details by department are shown on the following pages. Main estimate authority transfers are delineated as follows:

- * Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations pursuant to the Appropriation Act, 1994, Section 7.
- ** Main Estimate Authority transferred from XXVII-6, Internal Reform, Workforce Adjustment and General Salary Increases, to various departmental appropriations pursuant to the Appropriation Act, 1994, Section 5, Subsection (c).
- *** Main Estimate Authority transferred from XXVII-1, Aboriginal Justice Initiatives, to various departmental appropriations pursuant to the Appropriation Act, 1994, Section 5, Subsection (a).

EXPENDITURE SUMMARY BY APPROPRIATION

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
LEGISLATIVE ASSEMBLY (I)			
1. Indemnities (Statutory).....	2,438,174		
Personnel Services.....		2,438,174	
Net	<u>2,438,174</u>	<u>2,438,174</u>	<u>-</u>
2. Retirement Allowances (Statutory).....	1,287,169		
Personnel Services.....		1,287,169	
Net	<u>1,287,169</u>	<u>1,287,169</u>	<u>-</u>
3. Members' Allowances (Statutory).....	2,575,918		
Personnel Services.....		620,695	
Transportation.....		164,488	
Communication.....		57,781	
Supplies and Services.....		225,729	
Other Operating.....		1,507,225	
Net	<u>2,575,918</u>	<u>2,575,918</u>	<u>-</u>
4. Other Assembly Expenditures			
Main Estimate.....	4,047,100		
Special Warrant.....	376,400		
Personnel Services.....		2,849,011	
Transportation.....		40,907	
Communication.....		469,638	
Supplies and Services.....		386,736	
Debt Servicing.....		482	
Other Operating.....		168,869	
Capital.....		108,167	
Recoveries into Appropriation.....		(21,021)	
Net	<u>4,423,500</u>	<u>4,002,789</u>	<u>420,711</u>
5. Provincial Auditor's Office			
Main Estimate.....	3,119,300		
Main Estimate Transfer**.....	31,000		
Personnel Services.....		2,733,103	
Transportation.....		25,612	
Communication.....		22,168	
Supplies and Services.....		218,109	
Other Operating.....		75,778	
Capital.....		38,823	
Recoveries into Appropriation.....		(4,560)	
Net	<u>3,150,300</u>	<u>3,109,033</u>	<u>41,267</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Ombudsman			
Main Estimate.....	809,200		
Personnel Services.....		632,955	
Transportation.....		3,739	
Communication.....		14,195	
Supplies and Services.....		75,703	
Debt Servicing.....		12	
Other Operating.....		7,007	
Capital.....		10,160	
Net	<u>809,200</u>	<u>743,771</u>	<u>65,429</u>
7. Elections Manitoba			
Main Estimate.....	486,600		
Special Warrant.....	207,000		
Personnel Services.....		380,140	
Transportation.....		8,672	
Communication.....		120,122	
Supplies and Services.....		140,900	
Other Operating.....		15,844	
Capital.....		17,228	
Net	<u>693,600</u>	<u>682,906</u>	<u>10,694</u>
Department Total	<u>15,377,861</u>	<u>14,839,760</u>	<u>538,101</u>
Expenditure Summary by Category			
Main Estimate.....	14,763,461		
Main Estimate Transfer **.....	31,000		
Special Warrant.....	583,400		
Personnel Services.....		10,941,247	
Transportation.....		243,418	
Communication.....		683,904	
Supplies and Services.....		1,047,177	
Debt Servicing.....		494	
Other Operating.....		1,774,723	
Capital.....		174,378	
Recoveries into Appropriation.....		(25,581)	
	<u>15,377,861</u>	<u>14,839,760</u>	<u>538,101</u>

EXECUTIVE COUNCIL (II)

1. General Administration			
Main Estimate.....	3,158,700		
Personnel Services.....		1,935,370	
Grants/Transfer Payments.....		485,000	
Transportation.....		77,702	
Communication.....		85,082	
Supplies and Services.....		105,407	
Debt Servicing.....		1,581	
Other Operating.....		88,508	
Capital.....		23,485	
Recoveries into Appropriation.....		(9,610)	
Net	<u>3,158,700</u>	<u>2,792,525</u>	<u>366,175</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Department Total	3,158,700	2,792,525	366,175
Expenditure Summary by Category			
Main Estimate.....	3,158,700		
Personnel Services.....		1,935,370	
Grants/Transfer Payments.....		485,000	
Transportation.....		77,702	
Communication.....		85,082	
Supplies and Services.....		105,407	
Debt Servicing.....		1,581	
Other Operating.....		88,508	
Capital.....		23,485	
Recoveries into Appropriation.....		(9,610)	
	3,158,700	2,792,525	366,175

AGRICULTURE (III)

1. Administration and Finance

Main Estimate.....	2,451,700		
Main Estimate Transfer* *.....	50,000		
Personnel Services.....		1,804,834	
Grants/Transfer Payments.....		9,611	
Transportation.....		74,398	
Communication.....		114,502	
Supplies and Services.....		382,457	
Debt Servicing.....		22	
Other Operating.....		87,474	
Capital.....		47,726	
Recoveries into Appropriation.....		(37,200)	
Net	2,501,700	2,483,824	17,876

2. Manitoba Crop Insurance Corporation

Main Estimate.....	60,079,800		
Special Warrant.....	235,000		
Grants/Transfer Payments.....		59,922,216	
Net	60,314,800	59,922,216	392,584

3. Manitoba Agricultural Credit Corporation

Main Estimate.....	9,830,600		
Grants/Transfer Payments.....		8,300,950	
Net	9,830,600	8,300,950	1,529,650

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Agricultural Development and Marketing Division			
Main Estimate.....	10,363,000		
Personnel Services.....		6,537,250	
Grants/Transfer Payments.....		1,091,800	
Transportation.....		480,358	
Communication.....		423,854	
Supplies and Services.....		1,739,234	
Debt Servicing.....		358	
Other Operating.....		386,617	
Capital.....		163,826	
Recoveries into Appropriation.....		(685,309)	
Net	<u>10,363,000</u>	<u>10,137,988</u>	<u>225,012</u>
5. Regional Agricultural Services			
Main Estimate.....	11,978,700		
Personnel Services.....		9,197,941	
Transportation.....		699,355	
Communication.....		387,706	
Supplies and Services.....		1,368,982	
Debt Servicing.....		43	
Other Operating.....		250,177	
Capital.....		136,914	
Recoveries into Appropriation.....		(459,108)	
Net	<u>11,978,700</u>	<u>11,582,010</u>	<u>396,690</u>
6. Policy and Economics			
Main Estimate.....	2,850,600		
Personnel Services.....		1,484,014	
Grants/Transfer Payments.....		784,000	
Transportation.....		91,383	
Communication.....		74,844	
Supplies and Services.....		196,603	
Debt Servicing.....		4	
Other Operating.....		50,710	
Capital.....		59,979	
Recoveries into Appropriation.....		(84,720)	
Net	<u>2,850,600</u>	<u>2,656,817</u>	<u>193,783</u>
7. Canada-Manitoba Agreement on Agricultural Sustainability			
Main Estimate.....	1,040,000		
Main Estimate Transfer*	199,200		
Transportation.....		34,352	
Communication.....		46,156	
Supplies and Services.....		1,046,376	
Other Operating.....		13,401	
Capital.....		8,674	
Net	<u>1,239,200</u>	<u>1,148,959</u>	<u>90,241</u>
8. Income Insurance and Support Program			
Main Estimate.....	15,795,100		
Grants/Transfer Payments.....		15,445,987	
Recoveries into Appropriation.....		(600,000)	
Net	<u>15,795,100</u>	<u>14,845,987</u>	<u>949,113</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
9. Lotteries Funded Programs			
Main Estimate.....	523,900		
Grants/Transfer Payments.....		522,101	
Net	<u>523,900</u>	<u>522,101</u>	<u>1,799</u>
Department Total	<u>115,397,600</u>	<u>111,600,852</u>	<u>3,796,748</u>
Expenditure Summary by Category			
Main Estimate.....	114,913,400		
Main Estimate Transfer*	199,200		
Main Estimate Transfer* *.....	50,000		
Special Warrant.....	235,000		
Personnel Services.....		19,024,039	
Grants/Transfer Payments.....		86,076,665	
Transportation.....		1,379,846	
Communication.....		1,047,062	
Supplies and Services.....		4,733,652	
Debt Servicing.....		427	
Other Operating.....		788,379	
Capital.....		417,119	
Recoveries into Appropriation.....		(1,866,337)	
	<u>115,397,600</u>	<u>111,600,852</u>	<u>3,796,748</u>

CIVIL SERVICE COMMISSION (XVII)

1. Civil Service Commission			
Main Estimate.....	4,623,900		
Personnel Services.....		2,913,196	
Transportation.....		47,793	
Communication.....		88,020	
Supplies and Services.....		876,961	
Debt Servicing.....		877	
Other Operating.....		197,318	
Capital.....		65,103	
Net	<u>4,623,900</u>	<u>4,189,268</u>	<u>434,632</u>
Department Total	<u>4,623,900</u>	<u>4,189,268</u>	<u>434,632</u>
Expenditure Summary by Category			
Main Estimate.....	4,623,900		
Personnel Services.....		2,913,196	
Transportation.....		47,793	
Communication.....		88,020	
Supplies and Services.....		876,961	
Debt Servicing.....		877	
Other Operating.....		197,318	
Capital.....		65,103	
	<u>4,623,900</u>	<u>4,189,268</u>	<u>434,632</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
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COMMUNITY SUPPORT PROGRAMS (XXXIII)**1. Lotteries Funded Programs**

Main Estimate.....	4,834,600		
Special Warrant.....	308,400		
Personnel Services.....		97,200	
Grants/Transfer Payments.....		3,606,100	
Transportation.....		3,981	
Communication.....		50,676	
Supplies and Services.....		12,436	
Debt Servicing.....		11	
Other Operating.....		1,853	
Capital.....		1,314,107	
Recoveries into Appropriation.....		(588)	
Net	<u>5,143,000</u>	<u>5,085,776</u>	<u>57,224</u>

Department Total	<u>5,143,000</u>	<u>5,085,776</u>	<u>57,224</u>
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Expenditure Summary by Category

Main Estimate.....	4,834,600		
Special Warrant.....	308,400		
Personnel Services.....		97,200	
Grants/Transfer Payments.....		3,606,100	
Transportation.....		3,981	
Communication.....		50,676	
Supplies and Services.....		12,436	
Debt Servicing.....		11	
Other Operating.....		1,853	
Capital.....		1,314,107	
Recoveries into Appropriation.....		(588)	
	<u>5,143,000</u>	<u>5,085,776</u>	<u>57,224</u>

CONSUMER AND CORPORATE AFFAIRS (V)**1. Administration and Finance**

Main Estimate.....	1,018,100		
Main Estimate Transfer* *.....	29,500		
Personnel Services.....		995,232	
Transportation.....		20,357	
Communication.....		25,352	
Supplies and Services.....		159,371	
Debt Servicing.....		48	
Other Operating.....		955	
Capital.....		30,381	
Recoveries into Appropriation.....		(200,000)	
Net	<u>1,047,600</u>	<u>1,031,696</u>	<u>15,904</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Consumer Affairs			
Main Estimate.....	5,388,600		
Personnel Services.....		3,694,622	
Grants/Transfer Payments.....		91,500	
Transportation.....		42,684	
Communication.....		134,700	
Supplies and Services.....		567,316	
Debt Servicing.....		78	
Other Operating.....		107,254	
Social Assistance Related.....		749	
Capital.....		23,395	
Net	<u>5,388,600</u>	<u>4,662,298</u>	<u>726,302</u>
3. Corporate Affairs			
Main Estimate.....	6,425,800		
Personnel Services.....		3,583,199	
Transportation.....		37,346	
Communication.....		133,709	
Supplies and Services.....		1,964,619	
Debt Servicing.....		109	
Other Operating.....		442,110	
Capital.....		33,770	
Net	<u>6,425,800</u>	<u>6,194,862</u>	<u>230,938</u>
Department Total	<u>12,862,000</u>	<u>11,888,856</u>	<u>973,144</u>
Expenditure Summary by Category			
Main Estimate.....	12,832,500		
Main Estimate Transfer **.....	29,500		
Personnel Services.....		8,273,053	
Grants/Transfer Payments.....		91,500	
Transportation.....		100,387	
Communication.....		293,761	
Supplies and Services.....		2,691,306	
Debt Servicing.....		235	
Other Operating.....		550,319	
Social Assistance Related.....		749	
Capital.....		87,546	
Recoveries into Appropriation.....		(200,000)	
	<u>12,862,000</u>	<u>11,888,856</u>	<u>973,144</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
CULTURE, HERITAGE AND CITIZENSHIP (XIV)			
1. Administration and Finance			
Main Estimate.....	2,000,900		
Personnel Services.....		1,613,695	
Transportation.....		31,169	
Communication.....		52,261	
Supplies and Services.....		290,533	
Debt Servicing.....		66	
Other Operating.....		52,941	
Capital.....		33,263	
Recoveries into Appropriation.....		(78,341)	
Net	<u>2,000,900</u>	<u>1,995,587</u>	<u>5,313</u>
2. Culture, Heritage and Recreation Programs			
Main Estimate.....	5,473,100		
Main Estimate Transfer*.....	21,000		
Personnel Services.....		3,867,718	
Transportation.....		222,647	
Communication.....		320,005	
Supplies and Services.....		704,659	
Debt Servicing.....		218	
Other Operating.....		145,057	
Social Assistance Related.....		12	
Capital.....		119,400	
Recoveries into Appropriation.....		(1,958)	
Net	<u>5,494,100</u>	<u>5,377,758</u>	<u>116,342</u>
3. Information Resources			
Main Estimate.....	9,179,900		
Personnel Services.....		6,177,561	
Transportation.....		30,474	
Communication.....		3,007,218	
Supplies and Services.....		2,909,236	
Debt Servicing.....		332	
Other Operating.....		166,926	
Social Assistance Related.....		40	
Capital.....		231,167	
Recoveries into Appropriation.....		(3,547,257)	
Net	<u>9,179,900</u>	<u>8,975,697</u>	<u>204,203</u>
4. Citizenship			
Main Estimate.....	1,801,400		
Personnel Services.....		1,385,854	
Transportation.....		33,830	
Communication.....		65,747	
Supplies and Services.....		225,690	
Debt Servicing.....		67	
Other Operating.....		43,241	
Capital.....		11,461	
Net	<u>1,801,400</u>	<u>1,765,890</u>	<u>35,510</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Multiculturalism			
Main Estimate.....	337,300		
Personnel Services.....		265,758	
Grants/Transfer Payments.....		250	
Transportation.....		2,102	
Communication.....		18,727	
Supplies and Services.....		33,351	
Debt Servicing.....		7	
Other Operating.....		6,370	
Capital.....		186	
Net	<u>337,300</u>	<u>326,751</u>	<u>10,549</u>
6. Lotteries Funded Programs			
Main Estimate.....	34,694,800		
Personnel Services.....		354,251	
Grants/Transfer Payments.....		27,981,391	
Transportation.....		18,778	
Communication.....		425,317	
Supplies and Services.....		174,066	
Debt Servicing.....		27	
Other Operating.....		26,552	
Capital.....		5,314,662	
Net	<u>34,694,800</u>	<u>34,295,044</u>	<u>399,756</u>
Department Total	<u>53,508,400</u>	<u>52,736,727</u>	<u>771,673</u>
Expenditure Summary by Category			
Main Estimate.....	53,487,400		
Main Estimate Transfer*.....	21,000		
Personnel Services.....		13,664,837	
Grants/Transfer Payments.....		27,981,641	
Transportation.....		339,000	
Communication.....		3,889,275	
Supplies and Services.....		4,337,535	
Debt Servicing.....		717	
Other Operating.....		441,087	
Social Assistance Related.....		52	
Capital.....		5,710,139	
Recoveries into Appropriation.....		(3,627,556)	
	<u>53,508,400</u>	<u>52,736,727</u>	<u>771,673</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
EDUCATION AND TRAINING (XVI)			
1. Administration and Finance			
Main Estimate.....	3,522,400		
Special Warrant.....	229,300		
Personnel Services.....		2,664,919	
Transportation.....		69,927	
Communication.....		162,533	
Supplies and Services.....		724,580	
Debt Servicing.....		1,251	
Other Operating.....		94,956	
Capital.....		70,054	
Recoveries into Appropriation.....		(66,472)	
Net	<u>3,751,700</u>	<u>3,721,748</u>	<u>29,952</u>
2. School Programs			
Main Estimate.....	20,291,000		
Personnel Services.....		11,018,361	
Grants/Transfer Payments.....		997,700	
Transportation.....		464,552	
Communication.....		850,122	
Supplies and Services.....		3,408,433	
Debt Servicing.....		3,073	
Other Operating.....		913,222	
Social Assistance Related.....		269,458	
Capital.....		359,112	
Recoveries into Appropriation.....		(3,005)	
Net	<u>20,291,000</u>	<u>18,281,028</u>	<u>2,009,972</u>
3. Bureau de l'education francaise			
Main Estimate.....	4,194,000		
Special Warrant.....	1,926,300		
Personnel Services.....		1,531,746	
Grants/Transfer Payments.....		3,329,344	
Transportation.....		53,164	
Communication.....		64,985	
Supplies and Services.....		815,600	
Debt Servicing.....		128	
Other Operating.....		109,243	
Social Assistance Related.....		39	
Capital.....		2,666	
Net	<u>6,120,300</u>	<u>5,906,915</u>	<u>213,385</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Advanced Education and Skills Training			
Main Estimate.....	45,715,400		
Personnel Services.....		10,655,429	
Grants/Transfer Payments.....		15,039,242	
Transportation.....		319,018	
Communication.....		611,985	
Supplies and Services.....		4,367,112	
Debt Servicing.....		651,165	
Other Operating.....		358,152	
Social Assistance Related.....		6,480,235	
Capital.....		503,631	
Recoveries into Appropriation.....		(505,476)	
Net	<u>45,715,400</u>	<u>38,480,493</u>	<u>7,234,907</u>
5. Support to Schools			
Main Estimate.....	623,016,800		
Personnel Services.....		1,952,020	
Grants/Transfer Payments.....		618,046,404	
Transportation.....		45,734	
Communication.....		88,786	
Supplies and Services.....		1,306,156	
Debt Servicing.....		187	
Other Operating.....		34,141	
Capital.....		48,284	
Recoveries into Appropriation.....		(103)	
Net	<u>623,016,800</u>	<u>621,521,609</u>	<u>1,495,191</u>
6. Support to Post-Secondary Institutions			
Main Estimate.....	256,535,000		
Personnel Services.....		493,842	
Grants/Transfer Payments.....		255,946,793	
Transportation.....		3,246	
Communication.....		3,427	
Supplies and Services.....		64,222	
Debt Servicing.....		7	
Other Operating.....		3,917	
Net	<u>256,535,000</u>	<u>256,515,454</u>	<u>19,546</u>
7. Expenditures Related to Capital			
Main Estimate.....	37,188,700		
Grants/Transfer Payments.....		36,018,700	
Net	<u>37,188,700</u>	<u>36,018,700</u>	<u>1,170,000</u>
Department Total	<u>992,618,900</u>	<u>980,445,947</u>	<u>12,172,953</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	990,463,300		
Special Warrant.....	2,155,600		
Personnel Services.....		28,316,317	
Grants/Transfer Payments.....		929,378,183	
Transportation.....		955,641	
Communication.....		1,781,838	
Supplies and Services.....		10,686,103	
Debt Servicing.....		655,811	
Other Operating.....		1,513,631	
Social Assistance Related.....		6,749,732	
Capital.....		983,747	
Recoveries into Appropriation.....		(575,056)	
	<u>992,618,900</u>	<u>980,445,947</u>	<u>12,172,953</u>

EMPLOYEE BENEFITS AND OTHER PAYMENTS (VI)**1. Employee Benefits and Other Payments**

Main Estimate.....	32,673,500		
Personnel Services.....		94,649,267	
Transportation.....		141	
Communication.....		1,685	
Supplies and Services.....		6,772	
Debt Servicing.....		8	
Other Operating.....		21,130	
Capital.....		5,872	
Recoveries into Appropriation.....		(62,967,195)	
Net	<u>32,673,500</u>	<u>31,717,680</u>	<u>955,820</u>
Department Total	<u>32,673,500</u>	<u>31,717,680</u>	<u>955,820</u>

Expenditure Summary by Category

Main Estimate.....	32,673,500		
Personnel Services.....		94,649,267	
Transportation.....		141	
Communication.....		1,685	
Supplies and Services.....		6,772	
Debt Servicing.....		8	
Other Operating.....		21,130	
Capital.....		5,872	
Recoveries into Appropriation.....		(62,967,195)	
	<u>32,673,500</u>	<u>31,717,680</u>	<u>955,820</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
ENERGY AND MINES (XXIII)			
1. Administration and Finance			
Main Estimate.....	1,223,300		
Personnel Services.....		875,882	
Grants/Transfer Payments.....		1,111	
Transportation.....		38,130	
Communication.....		41,410	
Supplies and Services.....		179,366	
Debt Servicing.....		15,316	
Other Operating.....		48,876	
Capital.....		14,849	
Recoveries into Appropriation.....		(14,902)	
Net	<u>1,223,300</u>	<u>1,200,038</u>	<u>23,262</u>
2. Energy and Mineral Resources			
Main Estimate.....	8,420,600		
Main Estimate Transfer*.....	190,200		
Special Warrant.....	175,000		
Personnel Services.....		6,292,769	
Grants/Transfer Payments.....		22,688	
Transportation.....		286,258	
Communication.....		292,495	
Supplies and Services.....		1,463,815	
Debt Servicing.....		64	
Other Operating.....		200,546	
Capital.....		226,571	
Recoveries into Appropriation.....		(34,979)	
Net	<u>8,785,800</u>	<u>8,750,227</u>	<u>35,573</u>
3. Mineral Industry Support Programs			
Main Estimate.....	6,152,700		
Personnel Services.....		67,862	
Grants/Transfer Payments.....		999,569	
Transportation.....		11,112	
Communication.....		12,447	
Supplies and Services.....		15,067	
Debt Servicing.....		647,873	
Other Operating.....		14,179	
Net	<u>6,152,700</u>	<u>1,768,109</u>	<u>4,384,591</u>
Department Total	<u>16,161,800</u>	<u>11,718,374</u>	<u>4,443,426</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	15,796,600		
Main Estimate Transfer*.....	190,200		
Special Warrant.....	175,000		
Personnel Services.....		7,236,513	
Grants/Transfer Payments.....		1,023,368	
Transportation.....		335,500	
Communication.....		346,352	
Supplies and Services.....		1,658,248	
Debt Servicing.....		663,253	
Other Operating.....		263,601	
Capital.....		241,420	
Recoveries into Appropriation.....		(49,881)	
	<u>16,161,800</u>	<u>11,718,374</u>	<u>4,443,426</u>

ENVIRONMENT (XXXI)**1. Administration and Finance**

Main Estimate.....	1,498,400		
Personnel Services.....		1,078,141	
Transportation.....		41,484	
Communication.....		56,857	
Supplies and Services.....		147,511	
Debt Servicing.....		224	
Other Operating.....		57,898	
Capital.....		35,165	
Recoveries into Appropriation.....		(16,190)	
Net	<u>1,498,400</u>	<u>1,401,090</u>	<u>97,310</u>

2. Environmental Management

Main Estimate.....	12,396,100		
Special Warrant.....	276,000		
Personnel Services.....		6,968,416	
Grants/Transfer Payments.....		2,388,277	
Transportation.....		553,461	
Communication.....		441,546	
Supplies and Services.....		4,927,958	
Debt Servicing.....		4,428	
Other Operating.....		5,449,766	
Capital.....		172,522	
Recoveries into Appropriation.....		(8,330,337)	
Net	<u>12,672,100</u>	<u>12,576,037</u>	<u>96,063</u>

3. Clean Environment Commission

Main Estimate.....	451,600		
Personnel Services.....		276,826	
Transportation.....		27,578	
Communication.....		21,040	
Supplies and Services.....		103,063	
Debt Servicing.....		41	
Other Operating.....		18,288	
Net	<u>451,600</u>	<u>446,836</u>	<u>4,764</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. International Institute for Sustainable Development			
Main Estimate.....	1,375,000		
Special Warrant.....	411,500		
Grants/Transfer Payments.....		1,786,500	
Net	<u>1,786,500</u>	<u>1,786,500</u>	<u>-</u>
Department Total	<u>16,408,600</u>	<u>16,210,463</u>	<u>198,137</u>
Expenditure Summary by Category			
Main Estimate.....	15,721,100		
Special Warrant.....	687,500		
Personnel Services.....		8,323,383	
Grants/Transfer Payments.....		4,174,777	
Transportation.....		622,523	
Communication.....		519,443	
Supplies and Services.....		5,178,532	
Debt Servicing.....		4,693	
Other Operating.....		5,525,952	
Capital.....		207,687	
Recoveries into Appropriation.....		(8,346,527)	
	<u>16,408,600</u>	<u>16,210,463</u>	<u>198,137</u>

FAMILY SERVICES (IX)

1. Administration and Finance			
Main Estimate.....	7,947,600		
Personnel Services.....		6,367,471	
Grants/Transfer Payments.....		11,786	
Transportation.....		124,701	
Communication.....		291,351	
Supplies and Services.....		1,055,367	
Debt Servicing.....		1,025	
Other Operating.....		207,617	
Capital.....		54,301	
Recoveries into Appropriation.....		(287,536)	
Net	<u>7,947,600</u>	<u>7,826,083</u>	<u>121,517</u>
2. Income Security and Regional Operations			
Main Estimate.....	405,057,100		
Special Warrant.....	3,470,000		
Personnel Services.....		25,501,944	
Grants/Transfer Payments.....		750,000	
Transportation.....		804,456	
Communication.....		1,311,779	
Supplies and Services.....		2,488,780	
Debt Servicing.....		23,212	
Other Operating.....		1,738,639	
Social Assistance Related.....		372,878,167	
Capital.....		63,967	
Recoveries into Appropriation.....		(34,201)	
Net	<u>408,527,100</u>	<u>405,526,743</u>	<u>3,000,357</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Rehabilitation and Community Living and Day Care			
Main Estimate.....	139,361,100		
Personnel Services.....		29,449,466	
Grants/Transfer Payments.....		21,572,880	
Transportation.....		302,883	
Communication.....		336,422	
Supplies and Services.....		2,841,724	
Debt Servicing.....		627	
Other Operating.....		327,002	
Social Assistance Related.....		75,249,560	
Capital.....		405,598	
Recoveries into Appropriation.....		(2,588)	
Net	<u>139,361,100</u>	<u>130,483,574</u>	<u>8,877,526</u>
4. Child and Family Services			
Main Estimate.....	107,883,300		
Special Warrant.....	8,014,500		
Personnel Services.....		6,398,618	
Grants/Transfer Payments.....		69,133,419	
Transportation.....		118,490	
Communication.....		184,314	
Supplies and Services.....		1,709,548	
Debt Servicing.....		1,420	
Other Operating.....		226,633	
Social Assistance Related.....		33,682,086	
Capital.....		579,645	
Recoveries into Appropriation.....		(615)	
Net	<u>115,897,800</u>	<u>112,033,558</u>	<u>3,864,242</u>
Department Total	<u>671,733,600</u>	<u>655,869,958</u>	<u>15,863,642</u>
Expenditure Summary by Category			
Main Estimate.....	660,249,100		
Special Warrant.....	11,484,500		
Personnel Services.....		67,717,499	
Grants/Transfer Payments.....		91,468,085	
Transportation.....		1,350,530	
Communication.....		2,123,866	
Supplies and Services.....		8,095,419	
Debt Servicing.....		26,284	
Other Operating.....		2,499,891	
Social Assistance Related.....		481,809,813	
Capital.....		1,103,511	
Recoveries into Appropriation.....		(324,940)	
	<u>671,733,600</u>	<u>655,869,958</u>	<u>15,863,642</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
FINANCE (VII)			
1. Administration and Finance			
Main Estimate.....	1,662,200		
Main Estimate Transfer**	17,500		
Personnel Services.....		1,388,574	
Grants/Transfer Payments.....		1,600	
Transportation.....		30,357	
Communication.....		36,704	
Supplies and Services.....		166,772	
Debt Servicing.....		39	
Other Operating.....		37,648	
Capital.....		10,064	
Net	<u>1,679,700</u>	<u>1,671,758</u>	<u>7,942</u>
2. Treasury			
Main Estimate.....	1,849,400		
Personnel Services.....		1,215,403	
Transportation.....		4,479	
Communication.....		30,119	
Supplies and Services.....		141,971	
Debt Servicing.....		283,805	
Other Operating.....		41,356	
Capital.....		61,061	
Net	<u>1,849,400</u>	<u>1,778,194</u>	<u>71,206</u>
3. Comptroller			
Main Estimate.....	5,934,000		
Personnel Services.....		4,476,447	
Transportation.....		4,251	
Communication.....		324,682	
Supplies and Services.....		710,805	
Debt Servicing.....		145	
Other Operating.....		584,355	
Capital.....		203,884	
Recoveries into Appropriation.....		(530,500)	
Net	<u>5,934,000</u>	<u>5,774,069</u>	<u>159,931</u>
4. Taxation			
Main Estimate.....	10,733,400		
Special Warrant.....	608,600		
Personnel Services.....		8,225,693	
Grants/Transfer Payments.....		1,111	
Transportation.....		321,693	
Communication.....		518,270	
Supplies and Services.....		1,482,616	
Debt Servicing.....		352	
Other Operating.....		530,666	
Capital.....		95,540	
Net	<u>11,342,000</u>	<u>11,175,941</u>	<u>166,059</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Federal-Provincial Relations and Research			
Main Estimate.....	1,623,700		
Personnel Services.....		1,165,029	
Transportation.....		44,714	
Communication.....		124,704	
Supplies and Services.....		165,196	
Debt Servicing.....		105	
Other Operating.....		70,612	
Capital.....		17,133	
Net	<u>1,623,700</u>	<u>1,587,493</u>	<u>36,207</u>
6. Insurance and Risk Management			
Main Estimate.....	258,600		
Personnel Services.....		213,498	
Transportation.....		639	
Communication.....		3,896	
Supplies and Services.....		22,482	
Debt Servicing.....		9	
Other Operating.....		1,183,440	
Recoveries into Appropriation.....		(1,176,281)	
Net	<u>258,600</u>	<u>247,683</u>	<u>10,917</u>
7. Treasury Board Secretariat			
Main Estimate.....	3,091,700		
Personnel Services.....		2,369,424	
Transportation.....		22,469	
Communication.....		34,128	
Supplies and Services.....		408,689	
Debt Servicing.....		203	
Other Operating.....		29,570	
Capital.....		76,460	
Net	<u>3,091,700</u>	<u>2,940,943</u>	<u>150,757</u>
8. Tax Credit Payments			
Main Estimate.....	186,200,000		
Special Warrant.....	4,159,400		
Grants/Transfer Payments.....		185,124,267	
Supplies and Services.....		4,544,244	
Net	<u>190,359,400</u>	<u>189,668,511</u>	<u>690,889</u>
9. Debt Servicing (Statutory)			
Main Estimate.....	563,197,934		
Personnel Services.....		10	
Transportation.....		19,055	
Communication.....		145,038	
Supplies and Services.....		507,579	
Debt Servicing.....		562,502,248	
Other Operating.....		24,004	
Net	<u>563,197,934</u>	<u>563,197,934</u>	<u>-</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
10. Expenditures Related to Capital			
Main Estimate.....	310,000		
Main Estimate Transfer * ..	651,300		
Personnel Services.....		(552)	
Transportation.....		104	
Communication.....		52,284	
Supplies and Services.....		24,433	
Debt Servicing.....		35	
Other Operating.....		208,313	
Capital.....		621,771	
Net	<u>961,300</u>	<u>906,388</u>	<u>54,912</u>
Department Total	<u>780,297,734</u>	<u>778,948,914</u>	<u>1,348,820</u>

Expenditure Summary by Category			
Main Estimate.....	774,860,934		
Main Estimate Transfer * ..	668,800		
Special Warrant.....	4,768,000		
Personnel Services.....		19,053,526	
Grants/Transfer Payments.....		185,126,978	
Transportation.....		447,761	
Communication.....		1,269,825	
Supplies and Services.....		8,174,787	
Debt Servicing.....		562,786,941	
Other Operating.....		2,709,964	
Capital.....		1,085,913	
Recoveries into Appropriation.....		(1,706,781)	
	<u>780,297,734</u>	<u>778,948,914</u>	<u>1,348,820</u>

FITNESS AND SPORT (XXVIII)

1. Lotteries Funded Programs			
Main Estimate.....	11,225,200		
Special Warrant.....	2,100,000		
Personnel Services.....		584,676	
Grants/Transfer Payments.....		12,365,400	
Transportation.....		68,232	
Communication.....		51,507	
Supplies and Services.....		156,940	
Debt Servicing.....		91	
Other Operating.....		71,543	
Capital.....		4,367	
Recoveries into Appropriation.....		(2,840)	
Net	<u>13,325,200</u>	<u>13,299,916</u>	<u>25,284</u>
Department Total	<u>13,325,200</u>	<u>13,299,916</u>	<u>25,284</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	11,225,200		
Special Warrant.....	2,100,000		
Personnel Services.....		584,676	
Grants/Transfer Payments.....		12,365,400	
Transportation.....		68,232	
Communication.....		51,507	
Supplies and Services.....		156,940	
Debt Servicing.....		91	
Other Operating.....		71,543	
Capital.....		4,367	
Recoveries into Appropriation.....		(2,840)	
	<u>13,325,200</u>	<u>13,299,916</u>	<u>25,284</u>

GOVERNMENT SERVICES (VIII)

1. Administration

Main Estimate.....	2,358,600		
Personnel Services.....		1,865,889	
Transportation.....		48,396	
Communication.....		61,309	
Supplies and Services.....		321,989	
Debt Servicing.....		44	
Other Operating.....		85,501	
Capital.....		9,252	
Recoveries into Appropriation.....		(91,819)	
Net	<u>2,358,600</u>	<u>2,300,561</u>	<u>58,039</u>

2. Property Management

Main Estimate.....	66,252,900		
Personnel Services.....		21,469,248	
Grants/Transfer Payments.....		810,404	
Transportation.....		418,301	
Communication.....		316,655	
Supplies and Services.....		85,247,837	
Debt Servicing.....		2,214	
Other Operating.....		324,392	
Capital.....		512,237	
Recoveries into Appropriation.....		(47,107,980)	
Net	<u>66,252,900</u>	<u>61,993,308</u>	<u>4,259,592</u>

3. Supply and Services

Main Estimate.....	4,536,900		
Personnel Services.....		8,209,200	
Transportation.....		299,584	
Communication.....		5,331,399	
Supplies and Services.....		8,473,231	
Debt Servicing.....		1,126	
Other Operating.....		737,870	
Capital.....		175,245	
Recoveries into Appropriation.....		(19,584,227)	
Net	<u>4,536,900</u>	<u>3,643,428</u>	<u>893,472</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Accommodation Development			
Main Estimate.....	2,434,700		
Personnel Services.....		1,899,146	
Transportation.....		17,577	
Communication.....		59,652	
Supplies and Services.....		171,385	
Debt Servicing.....		2	
Other Operating.....		26,236	
Social Assistance Related.....		122	
Capital.....		592,000	
Recoveries into Appropriation.....		(440,791)	
Net	<u>2,434,700</u>	<u>2,325,329</u>	<u>109,371</u>
5. Land Value Appraisal Commission			
Main Estimate.....	82,700		
Personnel Services.....		91,782	
Transportation.....		1,507	
Communication.....		1,657	
Supplies and Services.....		25,913	
Debt Servicing.....		2	
Other Operating.....		1,399	
Recoveries into Appropriation.....		(40,714)	
Net	<u>82,700</u>	<u>81,546</u>	<u>1,154</u>
6. Disaster Assistance			
Main Estimate.....	1,008,800		
Personnel Services.....		689,130	
Transportation.....		53,148	
Communication.....		49,378	
Supplies and Services.....		144,765	
Debt Servicing.....		3	
Other Operating.....		30,766	
Capital.....		2,154	
Recoveries into Appropriation.....		(2,110)	
Net	<u>1,008,800</u>	<u>967,234</u>	<u>41,566</u>
7. Expenditures Related to Capital			
Main Estimate.....	13,188,700		
Transportation.....		207,884	
Communication.....		457,209	
Supplies and Services.....		2,164,639	
Debt Servicing.....		143	
Other Operating.....		574,863	
Capital.....		11,354,093	
Recoveries into Appropriation.....		(1,961,376)	
Net	<u>13,188,700</u>	<u>12,797,455</u>	<u>391,245</u>
Department Total	<u>89,863,300</u>	<u>84,108,861</u>	<u>5,754,439</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	89,863,300		
Personnel Services.....		34,224,395	
Grants/Transfer Payments.....		810,404	
Transportation.....		1,046,397	
Communication.....		6,277,259	
Supplies and Services.....		96,549,759	
Debt Servicing.....		3,534	
Other Operating.....		1,781,027	
Social Assistance Related.....		122	
Capital.....		12,644,981	
Recoveries into Appropriation.....		(69,229,017)	
	<u>89,863,300</u>	<u>84,108,861</u>	<u>5,754,439</u>

HEALTH (XXI)

1. Administration and Finance

Main Estimate.....	14,361,700		
Personnel Services.....		8,297,281	
Grants/Transfer Payments.....		9,507	
Transportation.....		96,639	
Communication.....		490,103	
Supplies and Services.....		2,075,347	
Debt Servicing.....		83,186	
Other Operating.....		2,487,889	
Capital.....		539,289	
Recoveries into Appropriation.....		(217,623)	
Net	<u>14,361,700</u>	<u>13,861,618</u>	<u>500,082</u>

2. Healthy Public Policy Programs

Main Estimate.....	13,675,900		
Personnel Services.....		3,180,369	
Grants/Transfer Payments.....		1,012,241	
Transportation.....		86,406	
Communication.....		246,566	
Supplies and Services.....		8,170,273	
Debt Servicing.....		692	
Other Operating.....		174,651	
Capital.....		350	
Net	<u>13,675,900</u>	<u>12,871,548</u>	<u>804,352</u>

3. Continuing Care Programs

Main Estimate.....	80,422,200		
Personnel Services.....		52,244,751	
Grants/Transfer Payments.....		4,161,295	
Transportation.....		2,926,019	
Communication.....		299,661	
Supplies and Services.....		16,625,324	
Debt Servicing.....		667	
Other Operating.....		46,673	
Capital.....		988,639	
Recoveries into Appropriation.....		(523,704)	
Net	<u>80,422,200</u>	<u>76,769,325</u>	<u>3,652,875</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Provincial Mental Health Services			
Main Estimate.....	53,135,100		
Personnel Services.....		41,074,351	
Grants/Transfer Payments.....		6,313,838	
Transportation.....		457,614	
Communication.....		342,305	
Supplies and Services.....		5,798,399	
Debt Servicing.....		1,095	
Other Operating.....		355,384	
Capital.....		100,192	
Recoveries into Appropriation.....		(3,065,782)	
Net	<u>53,135,100</u>	<u>51,377,396</u>	<u>1,757,704</u>
5. Health Services			
Main Estimate.....	71,807,400		
Personnel Services.....		51,812,398	
Transportation.....		2,216,462	
Communication.....		1,403,497	
Supplies and Services.....		14,551,422	
Debt Servicing.....		8,724	
Other Operating.....		692,313	
Capital.....		153,106	
Net	<u>71,807,400</u>	<u>70,837,922</u>	<u>969,478</u>
6. Insured Benefits			
Main Estimate.....	8,016,400		
Special Warrant.....	226,300		
Personnel Services.....		5,381,943	
Grants/Transfer Payments.....		107,700	
Transportation.....		2,194	
Communication.....		426,525	
Supplies and Services.....		1,901,289	
Debt Servicing.....		2,343	
Other Operating.....		112,410	
Capital.....		104,145	
Net	<u>8,242,700</u>	<u>8,038,549</u>	<u>204,151</u>
7. Health Services Insurance Fund			
Main Estimate.....	1,516,394,500		
Grants/Transfer Payments.....		1,503,656,786	
Transportation.....		19,727	
Communication.....		5,429	
Supplies and Services.....		34,045	
Debt Servicing.....		612	
Other Operating.....		2,094	
Capital.....		3,308	
Net	<u>1,516,394,500</u>	<u>1,503,722,001</u>	<u>12,672,499</u>
8. Addictions Foundation of Manitoba			
Main Estimate.....	10,524,300		
Grants/Transfer Payments.....		10,519,619	
Supplies and Services.....		4,681	
Net	<u>10,524,300</u>	<u>10,524,300</u>	<u>-</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
9. Expenditures Related to Capital			
Main Estimate.....	65,552,000		
Grants/Transfer Payments.....		62,170,130	
Net	<u>65,552,000</u>	<u>62,170,130</u>	<u>3,381,870</u>
10. Lotteries Funded Programs			
Main Estimate.....	20,611,300		
Personnel Services.....		(6)	
Grants/Transfer Payments.....		7,109,150	
Transportation.....		1,825	
Communication.....		351,072	
Supplies and Services.....		3,451,636	
Other Operating.....		66,531	
Capital.....		7,022,544	
Net	<u>20,611,300</u>	<u>18,002,752</u>	<u>2,608,548</u>
Department Total	<u>1,854,727,100</u>	<u>1,828,175,541</u>	<u>26,551,559</u>
Expenditure Summary by Category			
Main Estimate.....	1,854,500,800		
Special Warrant.....	226,300		
Personnel Services.....		161,991,087	
Grants/Transfer Payments.....		1,595,060,266	
Transportation.....		5,806,886	
Communication.....		3,565,158	
Supplies and Services.....		52,612,416	
Debt Servicing.....		97,319	
Other Operating.....		3,937,945	
Capital.....		8,911,573	
Recoveries into Appropriation.....		(3,807,109)	
	<u>1,854,727,100</u>	<u>1,828,175,541</u>	<u>26,551,559</u>

HIGHWAYS AND TRANSPORTATION (XV)

1. Administration and Finance			
Main Estimate.....	5,024,600		
Main Estimate Transfer* *.....	75,500		
Personnel Services.....		3,829,029	
Transportation.....		75,455	
Communication.....		124,339	
Supplies and Services.....		697,749	
Debt Servicing.....		394	
Other Operating.....		186,932	
Capital.....		172,103	
Recoveries into Appropriation.....		(11,558)	
Net	<u>5,100,100</u>	<u>5,074,443</u>	<u>25,657</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Operations and Maintenance			
Main Estimate.....	73,444,700		
Main Estimate Transfer**.....	33,000		
Personnel Services.....		32,060,594	
Grants/Transfer Payments.....		913,778	
Transportation.....		1,060,142	
Communication.....		894,827	
Supplies and Services.....		33,690,999	
Debt Servicing.....		2,892	
Other Operating.....		977,937	
Capital.....		4,604,092	
Recoveries into Appropriation.....		(800,072)	
Net	<u>73,477,700</u>	<u>73,405,189</u>	<u>72,511</u>
3. Planning and Design			
Main Estimate.....	2,412,200		
Personnel Services.....		1,222,193	
Transportation.....		64,061	
Communication.....		41,860	
Supplies and Services.....		401,866	
Debt Servicing.....		80	
Other Operating.....		41,132	
Capital.....		545,189	
Recoveries into Appropriation.....		(2,003)	
Net	<u>2,412,200</u>	<u>2,314,378</u>	<u>97,822</u>
4. Engineering and Technical Services			
Main Estimate.....	9,630,500		
Personnel Services.....		13,466,081	
Grants/Transfer Payments.....		67,800	
Transportation.....		618,583	
Communication.....		264,820	
Supplies and Services.....		19,303,406	
Debt Servicing.....		643	
Other Operating.....		837,554	
Capital.....		996,390	
Recoveries into Appropriation.....		(27,497,077)	
Net	<u>9,630,500</u>	<u>8,058,200</u>	<u>1,572,300</u>
5. Transportation Policy and Research			
Main Estimate.....	1,103,400		
Personnel Services.....		697,476	
Grants/Transfer Payments.....		1,500	
Transportation.....		22,013	
Communication.....		14,459	
Supplies and Services.....		267,858	
Debt Servicing.....		40	
Other Operating.....		47,651	
Capital.....		49,295	
Net	<u>1,103,400</u>	<u>1,100,292</u>	<u>3,108</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Driver and Vehicle Licensing			
Main Estimate.....	19,601,200		
Personnel Services.....		10,537,553	
Grants/Transfer Payments.....		3,638,066	
Transportation.....		222,112	
Communication.....		950,899	
Supplies and Services.....		3,289,382	
Debt Servicing.....		415	
Other Operating.....		725,008	
Capital.....		233,014	
Recoveries into Appropriation.....		(1,592)	
Net	<u>19,601,200</u>	<u>19,594,857</u>	<u>6,343</u>
7. Boards and Committees			
Main Estimate.....	1,353,900		
Main Estimate Transfer**.....	25,000		
Personnel Services.....		993,876	
Transportation.....		47,797	
Communication.....		56,872	
Supplies and Services.....		238,476	
Debt Servicing.....		19	
Other Operating.....		14,599	
Capital.....		15,272	
Recoveries into Appropriation.....		(751)	
Net	<u>1,378,900</u>	<u>1,366,160</u>	<u>12,740</u>
8. Expenditures Related to Capital			
Main Estimate.....	117,032,100		
Personnel Services.....		14,193,776	
Grants/Transfer Payments.....		20,000	
Transportation.....		2,148,988	
Communication.....		410,938	
Supplies and Services.....		88,655,280	
Debt Servicing.....		6,949	
Other Operating.....		1,521,333	
Capital.....		9,765,335	
Recoveries into Appropriation.....		(363,641)	
Net	<u>117,032,100</u>	<u>116,358,958</u>	<u>673,142</u>
Department Total	<u>229,736,100</u>	<u>227,272,477</u>	<u>2,463,623</u>
Expenditure Summary by Category			
Main Estimate.....	229,602,600		
Main Estimate Transfer**.....	133,500		
Personnel Services.....		77,000,578	
Grants/Transfer Payments.....		4,641,144	
Transportation.....		4,259,151	
Communication.....		2,759,014	
Supplies and Services.....		146,545,016	
Debt Servicing.....		11,432	
Other Operating.....		4,352,146	
Capital.....		16,380,690	
Recoveries into Appropriation.....		(28,676,694)	
	<u>229,736,100</u>	<u>227,272,477</u>	<u>2,463,623</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
HOUSING (XXX)			
1. Administration and Finance			
Main Estimate.....	4,097,700		
Personnel Services.....		2,786,665	
Grants/Transfer Payments.....		1,111	
Transportation.....		23,445	
Communication.....		81,391	
Supplies and Services.....		657,507	
Debt Servicing.....		9,989	
Other Operating.....		406,098	
Capital.....		115,024	
Recoveries into Appropriation.....		(29,104)	
Net	<u>4,097,700</u>	<u>4,052,126</u>	<u>45,574</u>
2. Housing Program Support			
Main Estimate.....	2,532,500		
Personnel Services.....		1,909,360	
Transportation.....		51,477	
Communication.....		124,082	
Supplies and Services.....		333,161	
Debt Servicing.....		25,860	
Other Operating.....		16,758	
Capital.....		1,437	
Recoveries into Appropriation.....		(2,894)	
Net	<u>2,532,500</u>	<u>2,459,241</u>	<u>73,259</u>
3. The Manitoba Housing and Renewal Corporation			
Main Estimate.....	41,365,500		
Special Warrant.....	1,308,200		
Grants/Transfer Payments.....		47,657,106	
Debt Servicing.....		6,594	
Capital.....		2,575,476	
Recoveries into Appropriation.....		(777,681)	
Net	<u>42,673,700</u>	<u>49,461,495</u>	<u>(6,787,795)</u>
Department Total	<u>49,303,900</u>	<u>55,972,862</u>	<u>(6,668,962)</u>
Expenditure Summary by Category			
Main Estimate.....	47,995,700		
Special Warrant.....	1,308,200		
Personnel Services.....		4,696,025	
Grants/Transfer Payments.....		47,658,217	
Transportation.....		74,922	
Communication.....		205,473	
Supplies and Services.....		990,668	
Debt Servicing.....		42,443	
Other Operating.....		422,856	
Capital.....		2,691,937	
Recoveries into Appropriation.....		(809,679)	
	<u>49,303,900</u>	<u>55,972,862</u>	<u>(6,668,962)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
INDUSTRY, TRADE AND TOURISM (X)			
1. Administration and Finance			
Main Estimate.....	3,296,800		
Personnel Services.....		2,170,348	
Grants/Transfer Payments.....		257,700	
Transportation.....		113,253	
Communication.....		117,358	
Supplies and Services.....		395,662	
Debt Servicing.....		896	
Other Operating.....		170,526	
Capital.....		91,231	
Recoveries into Appropriation.....		(68,920)	
Net	<u>3,296,800</u>	<u>3,248,054</u>	<u>48,746</u>
2. Business Services			
Main Estimate.....	16,081,800		
Personnel Services.....		3,177,347	
Grants/Transfer Payments.....		6,323,773	
Transportation.....		199,492	
Communication.....		639,807	
Supplies and Services.....		1,424,626	
Debt Servicing.....		5,123,747	
Other Operating.....		387,636	
Capital.....		66,446	
Net	<u>16,081,800</u>	<u>17,342,874</u>	<u>(1,261,074)</u>
3. Strategic Initiatives			
Main Estimate.....	13,718,200		
Personnel Services.....		3,282,663	
Grants/Transfer Payments.....		5,148,517	
Transportation.....		227,724	
Communication.....		3,363,625	
Supplies and Services.....		792,529	
Debt Servicing.....		698	
Other Operating.....		287,952	
Capital.....		276,404	
Recoveries into Appropriation.....		(254,318)	
Net	<u>13,718,200</u>	<u>13,125,794</u>	<u>592,406</u>
4. Economic Development			
Main Estimate.....	5,670,400		
Personnel Services.....		394,709	
Grants/Transfer Payments.....		4,282,750	
Transportation.....		20,624	
Communication.....		102,482	
Supplies and Services.....		280,773	
Debt Servicing.....		234	
Other Operating.....		14,462	
Capital.....		508	
Net	<u>5,670,400</u>	<u>5,096,542</u>	<u>573,858</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Expenditures Related to Capital			
Main Estimate.....	920,000		
Grants/Transfer Payments.....		35,332	
Capital.....		456,042	
Net	<u>920,000</u>	<u>491,374</u>	<u>428,626</u>
Department Total	<u>39,687,200</u>	<u>39,304,638</u>	<u>382,562</u>
Expenditure Summary by Category			
Main Estimate.....	39,687,200		
Personnel Services.....		9,025,067	
Grants/Transfer Payments.....		16,048,072	
Transportation.....		561,093	
Communication.....		4,223,272	
Supplies and Services.....		2,893,590	
Debt Servicing.....		5,125,575	
Other Operating.....		860,576	
Capital.....		890,631	
Recoveries into Appropriation.....		(323,238)	
	<u>39,687,200</u>	<u>39,304,638</u>	<u>382,562</u>

JUSTICE (IV)

1. Administration and Finance

Main Estimate.....	4,145,100		
Personnel Services.....		2,984,954	
Grants/Transfer Payments.....		(35)	
Transportation.....		47,335	
Communication.....		74,388	
Supplies and Services.....		716,672	
Debt Servicing.....		404	
Other Operating.....		264,954	
Capital.....		149,481	
Recoveries into Appropriation.....		(164,574)	
Net	<u>4,145,100</u>	<u>4,073,579</u>	<u>71,521</u>

2. Public Prosecutions

Main Estimate.....	63,487,800		
Main Estimate Transfer***.....	150,300		
Personnel Services.....		6,846,997	
Grants/Transfer Payments.....		534,376	
Transportation.....		759,760	
Communication.....		178,346	
Supplies and Services.....		51,576,910	
Debt Servicing.....		20	
Other Operating.....		3,105,169	
Social Assistance Related.....		25	
Capital.....		114,737	
Recoveries into Appropriation.....		(18,092)	
Net	<u>63,638,100</u>	<u>63,098,248</u>	<u>539,852</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Justice			
Main Estimate.....	3,458,500		
Personnel Services.....		4,370,519	
Grants/Transfer Payments.....		144,500	
Transportation.....		24,329	
Communication.....		77,314	
Supplies and Services.....		585,472	
Other Operating.....		122,219	
Capital.....		40,085	
Recoveries into Appropriation.....		(2,099,281)	
Net	<u>3,458,500</u>	<u>3,265,157</u>	<u>193,343</u>
4. Corrections			
Main Estimate.....	54,408,900		
Main Estimate Transfer**.....	510,600		
Personnel Services.....		45,482,700	
Grants/Transfer Payments.....		266,963	
Transportation.....		533,801	
Communication.....		530,846	
Supplies and Services.....		5,277,399	
Debt Servicing.....		(64)	
Other Operating.....		527,677	
Social Assistance Related.....		1,703,862	
Capital.....		442,799	
Recoveries into Appropriation.....		(78,471)	
Net	<u>54,919,500</u>	<u>54,687,512</u>	<u>231,988</u>
5. Courts			
Main Estimate.....	26,642,800		
Main Estimate Transfer**.....	304,000		
Main Estimate Transfer***.....	10,000		
Special Warrant.....	338,200		
Personnel Services.....		21,765,674	
Grants/Transfer Payments.....		23,623	
Transportation.....		1,149,917	
Communication.....		638,917	
Supplies and Services.....		2,483,765	
Debt Servicing.....		750	
Other Operating.....		951,552	
Social Assistance Related.....		1,670	
Capital.....		195,717	
Recoveries into Appropriation.....		(20,630)	
Net	<u>27,295,000</u>	<u>27,190,955</u>	<u>104,045</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Protection of Individual and Property Rights			
Main Estimate.....	26,512,300		
Personnel Services.....		14,796,263	
Grants/Transfer Payments.....		8,340,000	
Transportation.....		231,131	
Communication.....		317,616	
Supplies and Services.....		1,800,484	
Debt Servicing.....		1	
Other Operating.....		889,512	
Capital.....		77,211	
Recoveries into Appropriation.....		(180,383)	
Net	<u>26,512,300</u>	<u>26,271,835</u>	<u>240,465</u>
Department Total	<u>179,968,500</u>	<u>178,587,286</u>	<u>1,381,214</u>

Expenditure Summary by Category

Main Estimate.....	178,655,400		
Main Estimate Transfer **	814,600		
Main Estimate Transfer ***	160,300		
Special Warrant.....	338,200		
Personnel Services.....		96,247,107	
Grants/Transfer Payments.....		9,309,427	
Transportation.....		2,746,273	
Communication.....		1,817,427	
Supplies and Services.....		62,440,702	
Debt Servicing.....		1,111	
Other Operating.....		5,861,083	
Social Assistance Related.....		1,705,557	
Capital.....		1,020,030	
Recoveries into Appropriation.....		(2,561,431)	
	<u>179,968,500</u>	<u>178,587,286</u>	<u>1,381,214</u>

LABOUR (XI)

1. Labour Executive

Main Estimate.....	340,800		
Personnel Services.....		270,854	
Transportation.....		21,638	
Communication.....		16,230	
Supplies and Services.....		10,405	
Other Operating.....		16,570	
Capital.....		3,787	
Net	<u>340,800</u>	<u>339,484</u>	<u>1,316</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Labour Programs			
Main Estimate.....	16,193,200		
Personnel Services.....		11,833,417	
Grants/Transfer Payments.....		299,638	
Transportation.....		614,413	
Communication.....		679,733	
Supplies and Services.....		1,869,669	
Debt Servicing.....		82	
Other Operating.....		625,447	
Capital.....		313,966	
Recoveries into Appropriation.....		(132,148)	
Net	<u>16,193,200</u>	<u>16,104,217</u>	<u>88,983</u>
3. Payment of Wages Fund			
Main Estimate.....	225,000		
Special Warrant.....	150,000		
Other Operating.....		297,535	
Net	<u>375,000</u>	<u>297,535</u>	<u>77,465</u>
Department Total	<u>16,909,000</u>	<u>16,741,236</u>	<u>167,764</u>
Expenditure Summary by Category			
Main Estimate.....	16,759,000		
Special Warrant.....	150,000		
Personnel Services.....		12,104,271	
Grants/Transfer Payments.....		299,638	
Transportation.....		636,051	
Communication.....		695,963	
Supplies and Services.....		1,880,074	
Debt Servicing.....		82	
Other Operating.....		939,552	
Capital.....		317,753	
Recoveries into Appropriation.....		(132,148)	
	<u>16,909,000</u>	<u>16,741,236</u>	<u>167,764</u>

NATURAL RESOURCES (XII)

1. Administration and Finance			
Main Estimate.....	4,438,200		
Personnel Services.....		3,124,127	
Grants/Transfer Payments.....		480,000	
Transportation.....		71,912	
Communication.....		120,113	
Supplies and Services.....		480,573	
Debt Servicing.....		19,824	
Other Operating.....		121,730	
Capital.....		80,452	
Recoveries into Appropriation.....		(74,770)	
Net	<u>4,438,200</u>	<u>4,423,961</u>	<u>14,239</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Regional Operations			
Main Estimate.....	33,415,400		
Personnel Services.....		19,387,472	
Grants/Transfer Payments.....		30,000	
Transportation.....		5,287,675	
Communication.....		1,005,660	
Supplies and Services.....		3,589,508	
Debt Servicing.....		7,094	
Other Operating.....		974,631	
Capital.....		2,112,978	
Recoveries into Appropriation.....		(37,442)	
Net	<u>33,415,400</u>	<u>32,357,576</u>	<u>1,057,824</u>
3. Resource Programs			
Main Estimate.....	40,511,400		
Main Estimate Transfer*	785,400		
Personnel Services.....		24,057,390	
Grants/Transfer Payments.....		2,647,573	
Transportation.....		1,736,034	
Communication.....		830,581	
Supplies and Services.....		10,308,520	
Debt Servicing.....		30,164	
Other Operating.....		634,221	
Capital.....		1,801,751	
Recoveries into Appropriation.....		(1,264,271)	
Net	<u>41,296,800</u>	<u>40,781,963</u>	<u>514,837</u>
4. Land Information Centre			
Main Estimate.....	5,837,300		
Personnel Services.....		4,011,215	
Grants/Transfer Payments.....		30,495	
Transportation.....		133,320	
Communication.....		99,047	
Supplies and Services.....		2,547,514	
Debt Servicing.....		630	
Other Operating.....		291,318	
Capital.....		188,929	
Recoveries into Appropriation.....		(1,669,316)	
Net	<u>5,837,300</u>	<u>5,633,152</u>	<u>204,148</u>
5. Expenditures Related to Capital			
Main Estimate.....	5,377,300		
Personnel Services.....		139,177	
Grants/Transfer Payments.....		25,000	
Transportation.....		110,252	
Communication.....		94,847	
Supplies and Services.....		2,462,232	
Debt Servicing.....		163	
Other Operating.....		41,421	
Capital.....		2,441,589	
Net	<u>5,377,300</u>	<u>5,314,681</u>	<u>62,619</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Lotteries Funded Programs			
Main Estimate.....	450,000		
Grants/Transfer Payments.....		441,299	
Net	<u>450,000</u>	<u>441,299</u>	<u>8,701</u>
Department Total	<u>90,815,000</u>	<u>88,952,632</u>	<u>1,862,368</u>
Expenditure Summary by Category			
Main Estimate.....	90,029,600		
Main Estimate Transfer*	785,400		
Personnel Services.....		50,719,381	
Grants/Transfer Payments.....		3,654,367	
Transportation.....		7,339,193	
Communication.....		2,150,248	
Supplies and Services.....		19,388,347	
Debt Servicing.....		57,875	
Other Operating.....		2,063,321	
Capital.....		6,625,699	
Recoveries into Appropriation.....		(3,045,799)	
	<u>90,815,000</u>	<u>88,952,632</u>	<u>1,862,368</u>

NORTHERN AFFAIRS (XIX)

1. Administration and Finance			
Main Estimate.....	1,012,900		
Personnel Services.....		675,353	
Transportation.....		77,106	
Communication.....		33,677	
Supplies and Services.....		112,776	
Debt Servicing.....		55	
Other Operating.....		33,474	
Capital.....		6,076	
Net	<u>1,012,900</u>	<u>938,517</u>	<u>74,383</u>
2. Local Government Development			
Main Estimate.....	9,299,800		
Personnel Services.....		2,037,792	
Grants/Transfer Payments.....		5,161,426	
Transportation.....		304,077	
Communication.....		81,071	
Supplies and Services.....		1,008,865	
Debt Servicing.....		325	
Other Operating.....		183,188	
Capital.....		402,007	
Recoveries into Appropriation.....		(15,838)	
Net	<u>9,299,800</u>	<u>9,162,913</u>	<u>136,887</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Northern Development and Co-ordination			
Main Estimate.....	4,336,700		
Personnel Services.....		795,527	
Grants/Transfer Payments.....		1,483,804	
Transportation.....		157,357	
Communication.....		89,890	
Supplies and Services.....		962,893	
Debt Servicing.....		144	
Other Operating.....		205,512	
Capital.....		517,028	
Recoveries into Appropriation.....		(6,642)	
Net	<u>4,336,700</u>	<u>4,205,513</u>	<u>131,187</u>
4. Native Affairs Secretariat			
Main Estimate.....	1,217,000		
Personnel Services.....		440,201	
Grants/Transfer Payments.....		588,100	
Transportation.....		4,733	
Communication.....		10,085	
Supplies and Services.....		83,702	
Debt Servicing.....		70	
Other Operating.....		18,590	
Capital.....		6,028	
Recoveries into Appropriation.....		(2,066)	
Net	<u>1,217,000</u>	<u>1,149,443</u>	<u>67,557</u>
5. Expenditures Related to Capital			
Main Estimate.....	2,614,600		
Personnel Services.....		50,886	
Transportation.....		33,871	
Communication.....		6,785	
Supplies and Services.....		214,447	
Other Operating.....		17,726	
Capital.....		2,290,227	
Net	<u>2,614,600</u>	<u>2,613,942</u>	<u>658</u>
Department Total	<u>18,481,000</u>	<u>18,070,328</u>	<u>410,672</u>
Expenditure Summary by Category			
Main Estimate.....	18,481,000		
Personnel Services.....		3,999,759	
Grants/Transfer Payments.....		7,233,330	
Transportation.....		577,144	
Communication.....		221,508	
Supplies and Services.....		2,382,683	
Debt Servicing.....		594	
Other Operating.....		458,490	
Capital.....		3,221,366	
Recoveries into Appropriation.....		(24,546)	
	<u>18,481,000</u>	<u>18,070,328</u>	<u>410,672</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
RURAL DEVELOPMENT (XIII)			
1. Administration and Finance			
Main Estimate.....	1,219,400		
Personnel Services.....		846,708	
Grants/Transfer Payments.....		32,100	
Transportation.....		39,316	
Communication.....		62,033	
Supplies and Services.....		160,489	
Debt Servicing.....		462	
Other Operating.....		49,215	
Capital.....		17,273	
Recoveries into Appropriation.....		(17,740)	
Net	<u>1,219,400</u>	<u>1,189,856</u>	<u>29,544</u>
2. Boards			
Main Estimate.....	502,400		
Special Warrant.....	41,600		
Personnel Services.....		380,283	
Transportation.....		26,958	
Communication.....		10,122	
Supplies and Services.....		80,688	
Debt Servicing.....		74	
Other Operating.....		17,635	
Net	<u>544,000</u>	<u>515,760</u>	<u>28,240</u>
3. Corporate Planning and Business Development			
Main Estimate.....	661,700		
Personnel Services.....		564,428	
Transportation.....		11,541	
Communication.....		18,642	
Supplies and Services.....		49,061	
Debt Servicing.....		990	
Other Operating.....		10,650	
Capital.....		4,282	
Net	<u>661,700</u>	<u>659,594</u>	<u>2,106</u>
4. Local Government Services			
Main Estimate.....	12,960,900		
Special Warrant.....	477,600		
Personnel Services.....		7,054,671	
Grants/Transfer Payments.....		38,054,217	
Transportation.....		372,757	
Communication.....		200,437	
Supplies and Services.....		1,324,785	
Debt Servicing.....		1,341	
Other Operating.....		1,050,970	
Capital.....		170,956	
Recoveries into Appropriation.....		(35,572,500)	
Net	<u>13,438,500</u>	<u>12,657,634</u>	<u>780,866</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Rural Economic Development Division			
Main Estimate.....	5,676,100		
Personnel Services.....		3,722,119	
Grants/Transfer Payments.....		657,486	
Transportation.....		145,916	
Communication.....		121,392	
Supplies and Services.....		539,577	
Debt Servicing.....		758	
Other Operating.....		82,406	
Capital.....		49,221	
Net	<u>5,676,100</u>	<u>5,318,875</u>	<u>357,225</u>
6. Expenditures Related to Capital			
Main Estimate.....	8,838,900		
Grants/Transfer Payments.....		588,349	
Supplies and Services.....		4,101	
Capital.....		5,213,797	
Net	<u>8,838,900</u>	<u>5,806,247</u>	<u>3,032,653</u>
7. Rural Economic Programs			
Main Estimate.....	14,006,100		
Personnel Services.....		523,064	
Grants/Transfer Payments.....		10,835,111	
Transportation.....		91,174	
Communication.....		794,820	
Supplies and Services.....		289,373	
Debt Servicing.....		160,910	
Other Operating.....		125,696	
Capital.....		12,222	
Net	<u>14,006,100</u>	<u>12,832,370</u>	<u>1,173,730</u>
Department Total	<u>44,384,700</u>	<u>38,980,336</u>	<u>5,404,364</u>
Expenditure Summary by Category			
Main Estimate.....	43,865,500		
Special Warrant.....	519,200		
Personnel Services.....		13,091,273	
Grants/Transfer Payments.....		50,167,263	
Transportation.....		687,662	
Communication.....		1,207,446	
Supplies and Services.....		2,448,074	
Debt Servicing.....		164,535	
Other Operating.....		1,336,572	
Capital.....		5,467,751	
Recoveries into Appropriation.....		(35,590,240)	
	<u>44,384,700</u>	<u>38,980,336</u>	<u>5,404,364</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
SENIORS DIRECTORATE (XXIV)			
1. Seniors Directorate			
Main Estimate.....	331,100		
Personnel Services.....		194,656	
Grants/Transfer Payments.....		10,000	
Transportation.....		10,223	
Communication.....		35,459	
Supplies and Services.....		54,879	
Debt Servicing.....		23	
Other Operating.....		16,676	
Capital.....		5,997	
Recoveries into Appropriation.....		(753)	
Net	<u>331,100</u>	<u>327,160</u>	<u>3,940</u>
Department Total	<u>331,100</u>	<u>327,160</u>	<u>3,940</u>

Expenditure Summary by Category			
Main Estimate.....	331,100		
Personnel Services.....		194,656	
Grants/Transfer Payments.....		10,000	
Transportation.....		10,223	
Communication.....		35,459	
Supplies and Services.....		54,879	
Debt Servicing.....		23	
Other Operating.....		16,676	
Capital.....		5,997	
Recoveries into Appropriation.....		(753)	
	<u>331,100</u>	<u>327,160</u>	<u>3,940</u>

STATUS OF WOMEN (XXII)

1. Status of Women			
Main Estimate.....	914,700		
Main Estimate Transfer* ..	29,000		
Special Warrant.....	15,000		
Personnel Services.....		766,173	
Grants/Transfer Payments.....		17,850	
Transportation.....		17,690	
Communication.....		49,828	
Supplies and Services.....		69,174	
Debt Servicing.....		203	
Other Operating.....		22,603	
Capital.....		9,665	
Recoveries into Appropriation.....		(2,610)	
Net	<u>958,700</u>	<u>950,576</u>	<u>8,124</u>
Department Total	<u>958,700</u>	<u>950,576</u>	<u>8,124</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	914,700		
Main Estimate Transfer**.....	29,000		
Special Warrant.....	15,000		
Personnel Services.....		766,173	
Grants/Transfer Payments.....		17,850	
Transportation.....		17,690	
Communication.....		49,828	
Supplies and Services.....		69,174	
Debt Servicing.....		203	
Other Operating.....		22,603	
Capital.....		9,665	
Recoveries into Appropriation.....		(2,610)	
	<u>958,700</u>	<u>950,576</u>	<u>8,124</u>

SUSTAINABLE DEVELOPMENT INNOVATIONS FUND (XXXII)

1. Sustainable Development Innovations Fund			
Main Estimate.....	4,911,500		
Special Warrant.....	6,200,000		
Supplies and Services.....		10,490,994	
Net	<u>11,111,500</u>	<u>10,490,994</u>	<u>620,506</u>
Department Total	<u>11,111,500</u>	<u>10,490,994</u>	<u>620,506</u>

Expenditure Summary by Category			
Main Estimate.....	4,911,500		
Special Warrant.....	6,200,000		
Supplies and Services.....		10,490,994	
	<u>11,111,500</u>	<u>10,490,994</u>	<u>620,506</u>

URBAN AFFAIRS (XX)

1. Administration			
Main Estimate.....	225,000		
Personnel Services.....		182,082	
Transportation.....		7,190	
Communication.....		14,948	
Supplies and Services.....		10,649	
Debt Servicing.....		114	
Other Operating.....		8,883	
Recoveries into Appropriation.....		(20)	
Net	<u>225,000</u>	<u>223,846</u>	<u>1,154</u>
2. Financial Assistance to the City of Winnipeg			
Main Estimate.....	45,450,400		
Grants/Transfer Payments.....		45,274,683	
Net	<u>45,450,400</u>	<u>45,274,683</u>	<u>175,717</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Urban Affairs Program Support			
Main Estimate.....	814,400		
Personnel Services.....		475,424	
Transportation.....		3,442	
Communication.....		11,730	
Supplies and Services.....		138,862	
Debt Servicing.....		22	
Other Operating.....		8,015	
Capital.....		8,444	
Recoveries into Appropriation.....		(2,420)	
Net	<u>814,400</u>	<u>643,519</u>	<u>170,881</u>
4. Expenditures Related to Capital			
Main Estimate.....	17,000,000		
Capital.....		17,000,000	
Net	<u>17,000,000</u>	<u>17,000,000</u>	<u>-</u>
5. Lotteries Funded Programs			
Main Estimate.....	4,000,000		
Grants/Transfer Payments.....		4,000,000	
Net	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>
Department Total	<u>67,489,800</u>	<u>67,142,048</u>	<u>347,752</u>
Expenditure Summary by Category			
Main Estimate.....	67,489,800		
Personnel Services.....		657,506	
Grants/Transfer Payments.....		49,274,683	
Transportation.....		10,632	
Communication.....		26,678	
Supplies and Services.....		149,511	
Debt Servicing.....		136	
Other Operating.....		16,898	
Capital.....		17,008,444	
Recoveries into Appropriation.....		(2,440)	
	<u>67,489,800</u>	<u>67,142,048</u>	<u>347,752</u>

CANADA – MANITOBA ENABLING VOTE (XXVI)

1. Canada - Manitoba Enabling Vote			
Main Estimate.....	4,935,400		
Main Estimate Transfer*	(1,195,800)		
Net	<u>3,739,600</u>	<u>-</u>	<u>3,739,600</u>
Department Total	<u>3,739,600</u>	<u>-</u>	<u>3,739,600</u>
Expenditure Summary by Category			
Main Estimate.....	4,935,400		
Main Estimate Transfer*	(1,195,800)		
	<u>3,739,600</u>	<u>-</u>	<u>3,739,600</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
OTHER APPROPRIATIONS (XXVII)			
1. Aboriginal Justice Initiatives			
Main Estimate.....	1,000,000		
Main Estimate Transfer * *	(160,300)		
Net	<u>839,700</u>	<u>-</u>	<u>839,700</u>
2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate.....	350,000		
Grants/Transfer Payments.....		(123,035)	
Net	<u>350,000</u>	<u>(123,035)</u>	<u>473,035</u>
3. Allowance for Salary Accruals			
Main Estimate.....	3,600,000		
Personnel Services.....		2,323,284	
Net	<u>3,600,000</u>	<u>2,323,284</u>	<u>1,276,716</u>
4. Decentralization			
Main Estimate.....	100,000		
Net	<u>100,000</u>	<u>-</u>	<u>100,000</u>
5. Emergency Expenditures			
Main Estimate.....	10,000,000		
Special Warrant.....	8,650,000		
Personnel Services.....		2,279,104	
Grants/Transfer Payments.....		8,076,853	
Transportation.....		4,813,489	
Communication.....		159,058	
Supplies and Services.....		2,164,753	
Debt Servicing.....		607	
Other Operating.....		223,373	
Capital.....		206,370	
Recoveries into Appropriation.....		(647)	
Net	<u>18,650,000</u>	<u>17,922,960</u>	<u>727,040</u>
6. Internal Reform, Workforce Adjustment and General Salary Increases			
Main Estimate.....	5,000,000		
Main Estimate Transfer * *	(1,756,400)		
Net	<u>3,243,600</u>	<u>-</u>	<u>3,243,600</u>
7. Home Renovation Program			
Main Estimate.....	10,000,000		
Personnel Services.....		171,377	
Grants/Transfer Payments.....		4,049,533	
Transportation.....		14,549	
Communication.....		266,699	
Supplies and Services.....		32,747	
Debt Servicing.....		1,354	
Other Operating.....		6,379	
Net	<u>10,000,000</u>	<u>4,542,638</u>	<u>5,457,362</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
8. Urban Economic Development Initiatives			
Main Estimate.....	10,000,000		
Grants/Transfer Payments.....		9,923,456	
Transportation.....		150	
Communication.....		623	
Supplies and Services.....		204	
Other Operating.....		75,000	
Net	<u>10,000,000</u>	<u>9,999,433</u>	<u>567</u>
9. Canada-Manitoba Infrastructure Program			
Main Estimate.....	23,890,000		
Personnel Services.....		249,783	
Grants/Transfer Payments.....		19,418,925	
Transportation.....		6,216	
Communication.....		68,627	
Supplies and Services.....		78,261	
Debt Servicing.....		73	
Other Operating.....		5,465	
Capital.....		72,045	
Net	<u>23,890,000</u>	<u>19,899,395</u>	<u>3,990,605</u>
Department Total	<u>70,673,300</u>	<u>54,564,675</u>	<u>16,108,625</u>
Expenditure Summary by Category			
Main Estimate.....	63,940,000		
Main Estimate Transfer*	(1,756,400)		
Main Estimate Transfer***	(160,300)		
Special Warrant.....	8,650,000		
Personnel Services.....		5,023,548	
Grants/Transfer Payments.....		41,345,732	
Transportation.....		4,834,404	
Communication.....		495,007	
Supplies and Services.....		2,275,965	
Debt Servicing.....		2,034	
Other Operating.....		310,217	
Capital.....		278,415	
Recoveries into Appropriation.....		(647)	
	<u>70,673,300</u>	<u>54,564,675</u>	<u>16,108,625</u>

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STATEMENT OF DEFERRED REVENUES FOR SPECIAL EXPENDITURES

As at March 31, 1995

As Required by Subsection 4 of Section 17 of the Financial Administration Act
(with comparative figures for March 31, 1994)

	1994 Balance \$	Current Transactions Advances \$	Claims \$	1995 Balance \$
SHARED COST PROGRAMS				
Airport Subsidies.....	16,632	245,697	236,372	25,957
Criminal Law Reform.....	1,159	-	-	1,159
HIV Counselling Workshop.....	36,000	-	-	36,000
Winnipeg Inner Core.....	90,499	-	-	90,499
Miscellaneous Agreements.....	35,152	52,899	82,899	5,152
Promotion of Official Languages.....	158,047	1,029,958	894,151	293,854
	<u>337,489</u>	<u>1,328,554</u>	<u>1,213,422</u>	<u>452,621</u>

NOTE: Claims are made from the funds advanced in proportion to the expenditures made in each fiscal year.

**STATEMENT OF ALL REMISSIONS IN WHOLE OR IN PART IN
ANY TAX, FEE, FINE, PENALTY OR FORFEITURE MADE**

**As Required by Section 24
of the Financial Administration Act**

For the Year Ended March 31, 1995

	\$
A. Adams Supply (1969) Ltd.....	95,420
Arnold, Norman.....	104
Attardezfoli, Mehdi and Shishehgar, Nashrun.....	245
B. Alderson Ltd.....	88
Ballegeer, Gerald.....	1,767
Ballegeer, Gerald and Marie.....	1,055
Batch Enterprises Inc.....	13,095
Beauchamp, Rene.....	65
Berg, Peter.....	130
Boychuk, Mr. Michael.....	2,034
Brodinsky, Larry.....	35
Cadger, Donna C.....	52
Canadian Mennonite Bible College.....	25,297
Canadian Nazarene College.....	2,265
Carriere, Albert G.....	140
Carter, Verna.....	109
City of Portage la Prairie.....	16,028
Concord College.....	15,029
Danyluk, B.....	96
Desrosiers, Roger and Thelma.....	237
Dheilly, Marie.....	50
Dickson, Thomas.....	135
Duck Mountain Regional Park Authority.....	2,049
Edwards, Joel.....	744
Faucher, Alice.....	105
Friesen, Klass P.....	105
Garrison, Winnie.....	112
Gorzen, Peter.....	70
Hnatiuk, K.....	37
Hrynchuk, Mr. David.....	306
Jamieson Construction.....	679
Jeninga, Mrs. Carole.....	249
Keenan, Charles.....	109
Keystone Amusement Devices Inc.....	236
Knutson, L.....	53
Koutecky, Anne-Marie.....	197
Langrell, David, Langrell, Russell and Grant, Robert.....	420
Laurin, D.....	81
Manitoba Crop Diversification Centre.....	72,692
Martin, Halldor.....	119
McDonald, Donna.....	102
Carried Forward.....	251,941

Brought Forward.....	251,941
McGill, Mr. Robert.....	56
Mooseocoot Indian Reserve.....	27,000
Murray, Lynn.....	106
Nicks, Fred and Bette.....	73
Ostapyyk, Dennis.....	79
Pankratz, Rudy.....	19
Polwarth Transport Ltd.....	2,663
Providence College and Seminary.....	36,698
Redekop, E.....	11
Ricard, P.....	80
Rostecki, Mr. Robert and Mrs. F. Ann.....	399
Sanderson, Dennis.....	100
Senft, Ray and Gregotski, Diane.....	280
Sinclair, Grahame.....	109
Sioux, Mr. John.....	2,763
Souris Valley Irrigation Centre Inc.....	4,066
Smith, Desmond.....	86
Steinbach Bible College Inc.....	11,387
Storey, C.....	61
Sutherland, Elsen J.....	213
Tantalum Mining Corporation of Canada Limited.....	4,238
Toews, Richard and Funk, Erwin.....	1,470
Trapp, Ken.....	82
Trokajlo, Stanislaw.....	3,729
Trudeau, Gregoire.....	113
Virden Aviation.....	2,279
Webster, Jack.....	189
Yaeger, Mr. H.....	490
Young, Scott.....	70
	<u>350,850</u>

**STATEMENT OF THE TOTAL AMOUNT OF ALL CLAIMS,
OBLIGATIONS, DEBTS OR MONIES DUE HER MAJESTY
CANCELLED, DISCHARGED OR RELEASED IN WHOLE OR IN PART**

**As Required by Section 25
of the Financial Administration Act**

For the Year Ended March 31, 1995

	\$	\$
AGRICULTURE		
Manitoba Agricultural Credit Corporation-Agricultural Loans.....		905,831
EDUCATION AND TRAINING		
Bursaries, Grants and Loans.....		69,409
ENERGY AND MINES		
Energy Conservation Loan Program.....	21,057	
Insulation Loan Program.....	7,906	28,963
ENVIRONMENT		
Other.....		4,958
FINANCE		
Corporation Capital Tax.....	17,226	
Health and Post Secondary Education Tax Levy.....	125,946	
Retail Sales Tax.....	1,539,188	1,682,360
GOVERNMENT SERVICES		
Property Rental.....	1,391	
Other.....	598	1,989
HIGHWAYS AND TRANSPORTATION		
Licences.....		658
INDUSTRY, TRADE AND TOURISM		
Manitoba Development Corporation.....	162,000	
Venture Capital Program.....	407,116	569,116
JUSTICE		
Personal Property Registry.....	128	
Other.....	534	662
LABOUR		
Payment of Wages.....		18,799
NATURAL RESOURCES		
Vendor Licences.....		38,145
Carried Forward.....		3,320,890

Brought Forward.....		3,320,890
NORTHERN AFFAIRS		
Communities Economic Development Fund - Fisherman's Loan Program.....		79,406
		<u>3,400,296</u>
RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS		
EDUCATION AND TRAINING		
Bursaries/Loans.....	977	
Miscellaneous.....	<u>1,145</u>	2,122
NATURAL RESOURCES		
Vendor Licences.....		<u>74</u>
TOTAL CLAIMS CANCELLED		<u><u>3,398,100</u></u>

LATE ACCOUNTS

**PAID DURING THE YEAR ENDING MARCH 31, 1995 AS REQUIRED BY
SUBSECTION 3 OF SECTION 37 OF THE FINANCIAL ADMINISTRATION ACT
(with comparative figures for Late Accounts paid up to June 30, 1995
during the year ending March 31,1996)**

	1994-95 \$	3 MONTHS 1995-96 \$
LEGISLATIVE ASSEMBLY (I)		
4. Other Assembly Expenditures.....	23,792	
6. Ombudsman.....	858	
7. Elections Manitoba.....	120	
	<u>24,770</u>	<u>55,287</u>
EXECUTIVE COUNCIL (II)		
1. General Administration.....	404	
	<u>404</u>	<u>476</u>
AGRICULTURE (III)		
1. Administration and Finance.....	3,325	
4. Agricultural Development and Marketing Division.....	13,759	
5. Regional Agricultural Services Division.....	4,589	
6. Policy and Economics Division.....	4,429	
7. Canada-Manitoba Agreement on Agricultural Sustainability.....	7,890	
	<u>33,992</u>	<u>15,677</u>
CIVIL SERVICE COMMISSION (XVII)		
1. Civil Service Commission.....	4,387	
	<u>4,387</u>	<u>1,998</u>
COMMUNITY SUPPORT PROGRAMS (XXXIII)		
1. Lotteries Funded Programs.....	6,405	
	<u>6,405</u>	<u>612</u>
CONSUMER AND CORPORATE AFFAIRS (V)		
1. Administration and Finance.....	190	
2. Consumer Affairs.....	4,317	
3. Corporate Affairs.....	223,433	
	<u>227,940</u>	<u>2,450</u>
Carried Forward.....	297,898	76,500

	1994-95	3 MONTHS 1995-96
	\$	\$
Brought Forward.....	297,898	76,500
CULTURE, HERITAGE AND CITIZENSHIP (XIV)		
1. Administration and Finance.....	194	
2. Culture, Heritage and Recreation Programs.....	3,743	
3. Information Resources.....	42,867	
4. Citizenship.....	2,174	
5. Multiculturalism.....	9	
6. Lotteries Funded Programs.....	3,778	
	<u>52,765</u>	<u>73,493</u>
EDUCATION AND TRAINING (XVI)		
1. Administration and Finance.....	7,617	
2. School Programs.....	50,036	
3. Bureau de l'éducation française.....	18,417	
4. Advanced Education and Skills Training.....	206,764	
5. Support to Schools.....	1,231	
	<u>284,065</u>	<u>84,156</u>
ENERGY AND MINES (XXIII)		
1. Administration and Finance.....	2,546	
2. Energy and Mineral Resources.....	8,729	
3. Mineral Industry Support Programs.....	562	
	<u>11,837</u>	<u>44,913</u>
ENVIRONMENT (XXXI)		
1. Administration and Finance.....	1,907	
2. Environmental Management.....	247,236	
3. Clean Environment Commission.....	60	
	<u>249,203</u>	<u>7,507</u>
FAMILY SERVICES (IX)		
1. Administration and Finance.....	7,359	
2. Income Security and Regional Operations.....	4,580,440	
3. Rehabilitation and Community Living and Day Care.....	145,488	
4. Child and Family Services.....	177,334	
	<u>4,910,621</u>	<u>729,538</u>
Carried Forward.....	5,806,389	1,016,107

	1994-95	3 MONTHS 1995-96
	\$	\$
Brought Forward.....	5,806,389	1,016,107
FINANCE (VII)		
1. Administration and Finance.....	2,992	
2. Treasury Division.....	604	
3. Comptroller's Division.....	1,323	
4. Taxation Division.....	15,849	
5. Federal-Provincial Relations and Research Division.....	1,798	
7. Treasury Board Secretariat.....	1,367	
10. Expenditures Related to Capital.....	1,440	
	<u>25,373</u>	<u>21,913</u>
FITNESS AND SPORT (XXVIII)		
1. Fitness and Sport.....	17,603	
	<u>17,603</u>	<u>11,330</u>
GOVERNMENT SERVICES (VIII)		
1. Administration.....	8,662	
2. Property Management.....	48,634	
3. Supply and Services.....	21,016	
4. Accommodation Development.....	2,852	
5. Land Value Appraisal Commission.....	98	
6. Disaster Assistance.....	612	
7. Expenditures Related to Capital.....	8,599	
	<u>90,473</u>	<u>71,450</u>
HEALTH (XXI)		
1. Administration and Finance.....	14,961	
2. Healthy Public Policy Programs.....	118,367	
3. Continuing Care Programs.....	102,930	
4. Provincial Mental Health Services.....	49,162	
5. Health Services.....	183,295	
6. Insured Benefits.....	25,294	
10. Lotteries Funded Programs.....	161,159	
	<u>655,168</u>	<u>442,240</u>
HIGHWAYS AND TRANSPORTATION (XV)		
1. Administration and Finance.....	2,260	
2. Operations and Maintenance.....	55,582	
3. Planning and Design.....	2,216	
4. Engineering and Technical Services.....	104,304	
6. Driver and Vehicle Licensing.....	7,786	
7. Boards and Committees.....	1,305	
8. Expenditures Related to Capital.....	141,712	
	<u>315,165</u>	<u>1,183,865</u>
Carried Forward.....	6,910,171	2,746,905

	1994-95	3 MONTHS 1995-96
	\$	\$
Brought Forward.....	6,910,171	2,746,905
HOUSING (XXX)		
1. Administration and Finance.....	797	
2. Housing Program Support.....	10,654	
	<u>11,451</u>	<u>1,762</u>
INDUSTRY, TRADE AND TOURISM (X)		
1. Administration and Finance.....	29,256	
2. Business Services.....	100,330	
3. Strategic Initiatives.....	199,222	
4. Economic Development.....	1,262	
	<u>330,070</u>	<u>191,507</u>
JUSTICE (IV)		
1. Administration and Finance.....	7,661	
2. Public Prosecutions.....	235,731	
3. Justice.....	3,592	
4. Corrections.....	38,882	
5. Courts.....	86,459	
6. Protection of Individual and Property Rights.....	21,197	
	<u>393,522</u>	<u>242,649</u>
LABOUR (XI)		
1. Labour Executive.....	78	
2. Labour Programs.....	4,859	
	<u>4,937</u>	<u>13,267</u>
NATURAL RESOURCES (XII)		
1. Administration and Finance.....	4,498	
2. Regional Operations.....	22,279	
3. Resource Programs.....	62,559	
4. Land Information Centre.....	4,127	
5. Expenditures Related to Capital.....	4,873	
	<u>98,336</u>	<u>76,548</u>
NORTHERN AFFAIRS (XIX)		
1. Administration and Finance.....	542	
2. Local Government Development.....	5,812	
3. Northern Development and Co-ordination.....	64,433	
5. Expenditures Related to Capital.....	2,235	
	<u>73,022</u>	<u>9,060</u>
Carried Forward.....	7,821,509	3,281,698

	1994-95	3 MONTHS 1995-96
	\$	\$
Brought Forward.....	7,821,509	3,281,698
RURAL DEVELOPMENT (XIII)		
1. Administration and Finance.....	4,206	
2. Boards.....	197	
3. Corporate Planning and Business Development.....	135	
4. Local Government Services Division.....	4,902	
5. Rural Economic Development Division.....	1,675	
7. Rural Economic Programs.....	36,536	
	<u>47,651</u>	<u>17,092</u>
SENIORS DIRECTORATE (XXIV)		
1. Seniors Directorate.....	118	
	<u>118</u>	<u>80</u>
STATUS OF WOMEN (XXII)		
1. Status of Women.....	1,466	
	<u>1,466</u>	<u>526</u>
URBAN AFFAIRS (XX)		
3. Urban Affairs Program Support.....	-	
	<u>-</u>	<u>520</u>
OTHER APPROPRIATIONS (XXVII)		
5. Emergency Expenditures.....	3,815	
	<u>3,815</u>	<u>8,411</u>
CHILDREN AND YOUTH SECRETARIAT (XXXIV)		
1. Child and Youth Secretariat.....	-	
	<u>-</u>	<u>130</u>
	<u>7,874,559</u>	<u>3,308,457</u>

STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR THE LIEUTENANT-GOVERNOR OF MANITOBA

As Required by Section 39 of the Financial Administration Act
Issued Relative to the Year Ended March 31, 1995

				\$
LEGISLATIVE ASSEMBLY (I)				
February 8, 1995	1-4	Other Assembly Expenditures.....		376,400
February 8, 1995	1-7	Elections Manitoba.....		7,000
March 31, 1995	1-7	Elections Manitoba.....		200,000
AGRICULTURE (III)				
February 8, 1995	3-2	Manitoba Crop Insurance Corporation.....		235,000
COMMUNITY SUPPORT PROGRAMS (XXXIII)				
February 8, 1995	33-1	Community Support Programs.....		308,400
EDUCATION AND TRAINING (XVI)				
February 8, 1995	16-1	Administration and Finance.....		229,300
February 8, 1995	16-3	Bureau de l'Education Francaise.....		1,926,300
ENERGY AND MINES (XXIII)				
February 8, 1995	23-2	Energy and Mineral Resources.....		175,000
ENVIRONMENT (XXXI)				
February 8, 1995	31-2	Environmental Management.....		276,000
February 8, 1995	31-4	International Institute for Sustainable Development.....		411,500
FAMILY SERVICES (IX)				
February 8, 1995	9-2	Income Security and Regional Operations.....		3,470,000
February 8, 1995	9-4	Child and Family Services.....		8,014,500
FINANCE (VII)				
February 8, 1995	7-4	Taxation Division.....		608,600
February 8, 1995	7-8	Tax Credit Payments.....		4,159,400
FITNESS AND SPORT (XXVIII)				
February 8, 1995	28-1	Fitness and Sport.....		2,100,000
HEALTH (XXI)				
February 8, 1995	21-6	Insured Benefits.....		226,300
HOUSING (XXX)				
February 8, 1995	30-3	The Manitoba Housing and Renewal Corporation.....		1,308,200
JUSTICE (IV)				
February 8, 1995	4-5	Courts.....		338,200
Carried Forward.....				24,370,100

Brought Forward.....	24,370,100
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LABOUR (XI)

September 28, 1994	11-3	Payment of Wages Fund.....	100,000
February 8, 1995	11-3	Payment of Wages Fund.....	50,000

RURAL DEVELOPMENT (XIII)

February 8, 1995	13-2	Boards.....	41,600
February 8, 1995	13-4	Local Government Services.....	477,600

STATUS OF WOMEN (XXII)

February 8, 1995	22-1	Status of Women.....	15,000
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SUSTAINABLE DEVELOPMENT INNOVATIONS FUND (XXXII)

September 28, 1994	32-1	Sustainable Development Innovations Fund.....	5,000,000
February 8, 1995	32-1	Sustainable Development Innovations Fund.....	1,200,000

OTHER APPROPRIATIONS (XXVII)

September 28, 1994	27-5	Emergency Expenditures.....	8,000,000
February 8, 1995	27-5	Emergency Expenditures.....	650,000

39,904,300

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS
AS SHOWN ON
THE STATEMENT OF SPECIAL WARRANTS
For the Year Ended March 31, 1995**

Special Warrants amounting to \$39,904,300 were issued during the year ended March 31, 1995. The more significant warrants amounting to \$35,828,400 consist of the following:

	\$
DEPARTMENT OF EDUCATION AND TRAINING (XVI)	
To provide additional funds to cover the funding of Special Projects Grants under the Official Languages Program.....	1,926,300
DEPARTMENT OF FAMILY SERVICES (IX)	
To provide funding for shortfalls in Maintenance of Children and External Agencies.....	8,014,500
To provide funding for shortfalls in Municipal Assistance Program.....	3,470,000
DEPARTMENT OF FINANCE (VII)	
To provide supplementary funding to cover the funding shortage in the Cost of Living Tax Credit Program.....	4,159,400
DEPARTMENT OF FITNESS AND SPORT (XXII)	
To provide an operating grant to the Pan American Games Society (Winnipeg 1999) Inc in support of hosting the 1999 Pan American Games (\$2,000,000) as well as to provide funding for the implementation of a Manitoba Best Ever Athlete Development Program (\$100,000).....	2,100,000
DEPARTMENT OF HOUSING (XXX)	
To provide supplementary funding for the estimated increase to the Valuation Allowance for the Manitoba Housing and Renewal Corporation.....	1,308,200
DEPARTMENT OF SUSTAINABLE DEVELOPMENT INNOVATIONS FUND (XXXII)	
To provide supplementary funding for the Used Tire Management Program as well as other other environmental programs such as Beverage Container and Packaging Regulation and Manitoba Product Stewardship Program.....	5,000,000
To provide supplementary funding for the Manitoba Product Stewardship Program.....	1,200,000
DEPARTMENT OF OTHER APPROPRIATIONS (XXVII)	
To provide supplementary funding for the increased cost of the City of Winnipeg Flood Assistance Program.....	650,000
To provide supplementary funding to meet immediate Fire Suppression and Disaster Assistance Program obligations.....	8,000,000
	<u><u>35,828,400</u></u>

STATEMENT OF THE CLAIMS SETTLED
As Required by Section 41
of the Financial Administration Act
For the Year Ended March 31, 1995

	\$	\$
FAMILY SERVICES		
Hedrick, Allison C.....		200
HIGHWAYS AND TRANSPORTATION		
Carriere, Kelly.....	403	
Vanalta Transport Ltd.....	5,000	5,403
JUSTICE		
Allard, Sharon.....	70	
Beck, Edwin.....	68	
Brent, Grace.....	136	
Casson, Alice.....	97	
Catcheway, Mildred.....	5,000	
Champagne, Gisele.....	100	
Desjardins, Troy A.....	58	
Doerksen, Jeffrey D.....	50	
Genaille, Virginia.....	115	
Hobden, James Robert.....	77	
Jackson, Rod.....	128	
Keen, Nathan J.....	90	
Marsden, Emery.....	50	
Mathieu, Elle.....	50	
Reville, Cathy.....	50	
Serpa, Danuta and Mike.....	60	
Thiry, Iris.....	50	
Ton, Irma.....	293	
Wall, Elizabeth.....	75	6,617
NATURAL RESOURCES		
Kovich, John.....	5,000	
Morriseau, John.....	750	5,750
		<u>17,970</u>

STATEMENT OF EXPENDITURES RELATED TO CAPITAL AND FUTURE CONTRACT COMMITMENTS

As Required by Section 42 of The Financial Administration Act
For the Year Ended March 31, 1995

DEPARTMENT	APPROPRIATION NUMBER	1994-95 EXPENDITURE \$	FUTURE COMMITMENT \$
LEGISLATIVE ASSEMBLY (I)			
Minor Capital From Current Operating Appropriations.....		174,379	
EXECUTIVE COUNCIL (II)			
Minor Capital from Current Operating Appropriations.....		23,485	
AGRICULTURE (III)			
Lotteries Funded Programs - Capital.....	03-9A-2	98,906	
Minor Capital from Current Operating Appropriations.....		417,120	
Rental/Lease Agreements.....		516,026	77,038
			77,038
CIVIL SERVICE COMMISSION (XVII)			
Minor Capital from Current Operating Appropriations.....		65,103	
Rental/Lease Agreements.....		65,103	24,751
			24,751
COMMUNITY SUPPORT PROGRAMS (XXXIII)			
Capital Grants - Winnipeg Convention Centre.....	33-1G	1,314,107	
CONSUMER AND CORPORATE AFFAIRS (V)			
Minor Capital from Current Operating Appropriations.....		87,545	
CULTURE, HERITAGE AND CITIZENSHIP (XIV)			
Grants to Cultural Organizations.....	14-6A-2	2,274,523	1,000,000
Historic Resources.....	14-6D-2	359,966	
Community Places Program.....	14-6J-3	2,624,203	
Minor Capital from Current Operating Appropriation.....		451,262	
		5,709,954	1,000,000
EDUCATION AND TRAINING (XVI)			
School Divisions.....	16-7A	24,501,600	
Universities.....	16-7B	9,396,500	
Community Colleges.....	16-7C	2,120,600	
Minor Capital from Current Operating Appropriations.....		983,747	
Rental/Lease Agreements.....		37,002,447	964,900
			964,900
ENERGY AND MINES (XXIII)			
Minor Capital from Current Operating Appropriations.....		241,420	

DEPARTMENT	APPROPRIATION NUMBER	1994-95 EXPENDITURE \$	FUTURE COMMITMENT \$
ENVIRONMENT (XXXI)			
Minor Capital from Current Operating Appropriations.....		207,688	
FAMILY SERVICES (IX)			
Minor Capital from Current Operating Appropriations.....		1,103,510	
Rental/Lease Agreements.....			194,766
		1,103,510	194,766
FINANCE (VII)			
Legislative Building Information Systems.....	07-10A	607,086	143,172
Corporate Human Resource Information System.....	07-10B	299,303	
Minor Capital from Current Operating Appropriations.....		464,143	
Rental/Lease Agreements.....			136,947
		1,370,532	280,119
FITNESS AND SPORT (XXVIII)			
Minor Capital from Current Operating Appropriations.....		4,367	
GOVERNMENT SERVICES (V111)			
Workshop Projects.....	08-2C-3		149,846
Headingley.....	08-7A-5	29,236	
Cultural Heritage and Citizenship Projects.....	08-7A-6	278,843	
Justice Projects.....	08-7A-7	694,520	206,346
Government Services -			
Property Management Projects.....	08-7A-9	3,431,976	1,762
Energy and Mines Projects.....	08-7A-11	907,389	
Red River Community College Projects.....	08-7A-12	592,577	
Assiniboine Community College Projects.....	08-7A-13	24,623	
Legislative Building Projects.....	08-7A-14	793,406	
Government Services - Carry-Over Projects.....	08-7A-15	30,439	
Natural Resources Projects.....	08-7A-17	16,349	
Keewatin Community College Projects.....	08-7A-18	43,424	
Government Services Projects.....	08-7A-20	3,633,330	91,915
Selkirk Mental Centre.....	08-7A-21	67,388	9,277
Brandon Mental Centre.....	08-7A-22	49,106	
Portage la Prairie - Developmental Centre.....	08-7A-23	881,397	42,763
Brandon Court House.....	08-7A-25	93,124	56,906
Winnipeg - New Remand Centre.....	08-7A-26	28,945	87,660
Free Access Program.....	08-7A-28	282,075	18,813
Family Services Projects.....	08-7A-29	239,845	28,702
Health Projects.....	08-7A-30	45,501	
Labour Projects.....	08-7A-31	116,013	11,950
Education and Training Projects.....	08-7A-32	305,269	
Decentralization Projects.....	08-7A-33	25,410	
Infrastructure Program.....	08-7A-35A		304,901
Departmental - Capital.....	08-7B	187,270	
Minor Capital from Current Operating Appropriation.....		1,290,887	
Rental/Lease Agreements.....			64,308,022
		14,088,342	65,318,863

DEPARTMENT	APPROPRIATION NUMBER	1994-95 EXPENDITURE \$	FUTURE COMMITMENT \$
HEALTH (XXI)			
Hospital Program.....	21-9A-1	39,579,033	
Personal Care Home Program.....	21-9A-2	8,427,772	
Equipment Purchases - Hospital Program.....	21-9B-1	11,697,336	
Equipment Purchases - Personal Care Homes.....	21-9B-2	1,868,517	
Equipment Purchases - Laboratory and Imaging.....	21-9B-3	597,472	
Health Services Innovations Fund.....	21-10D		242,470
Minor Capital from Current Operating Appropriation.....		8,910,713	
		<u>71,080,843</u>	<u>242,470</u>
HIGHWAYS AND TRANSPORTATION (XV)			
Construction - Roads and Projects.....	15-8A	108,128,248	40,771,277
Aid to Cities, Towns and Villages.....	15-8B	1,185,604	
L.G.D.'s and Unorganized Territories.....	15-8C	3,956,508	69,338
Rural Municipal Bridge Assistance Program.....	15-8D	387,017	
Highway Maintenance Equipment.....	15-8E	1,066,660	
Airport Improvements.....	15-8F-1A	1,094,336	1,506
Ferries and Landings.....	15-8F-1B	141,203	
Crushed Gravel Purchases (Net).....	15-8F-1C	(280,611)	11,013
Bridge Material Purchases (Net).....	15-8F-1E	52,251	
Building and Storage Yards.....	15-8F-1G	609,982	98,369
Improvements to Weigh Scales.....	15-8F-1H	17,761	
Manfor Ltd. Divestiture Agreement.....			90,000,000
Minor Capital from Current Operating Appropriations.....		1,670,877	
Self Constructed Assets from Current Operating Appropriations.....		4,923,147	
		<u>122,952,983</u>	<u>130,951,503</u>
HOUSING (XXX)			
Minor Capital from Current Operating Appropriations.....		2,691,937	
Rental/Lease Agreements.....			2,910
		<u>2,691,937</u>	<u>2,910</u>
INDUSTRY, TRADE AND TOURISM (X)			
Canada-Manitoba Partnership Agreement in Tourism.....	10-5A	491,374	830,840
Minor Capital from Current Operating Appropriation.....		434,589	
Rental/Lease Agreements.....			265,585
		<u>925,963</u>	<u>1,096,425</u>
JUSTICE (IV)			
Minor Capital from Current Operating Appropriations.....		1,020,030	
Rental/Lease Agreements.....			205,857
		<u>1,020,030</u>	<u>205,857</u>
LABOUR (XI)			
Minor Capital from Current Operating Appropriations.....		317,753	
Rental/Lease Agreements.....			96,288
		<u>317,753</u>	<u>96,288</u>

DEPARTMENT	APPROPRIATION NUMBER	1994-95 EXPENDITURE \$	FUTURE COMMITMENT \$
NATURAL RESOURCES (XII)			
Regional Operations - Central Region.....	12-2D-2		1,240
Fire Development and Evaluation.....	12-2G-2		12,750
Water Management.....	12-3A-3C		15,447
Gateway Green Project.....	12-3B-6C		12,760
MFA 75th Anniversary.....	12-3D-6E		43,607
Habitat Management.....	12-3F-3B		58,069
Equipment and Facility Maintenance.....	12-5A-1	126,858	
Regional Equipment and Infrastructure.....	12-5A-2	220,600	
Inventory Revolving Account.....	12-5A-3	37,385	
Bridge Replacement Program.....	12-5B-1	563,434	3
Gimli Flood Control.....	12-5B-2	236,055	
Water Management.....	12-5B-3	1,230,106	4,915
Heritage Marshes.....	12-5B-4	159,978	
Park and Facility Renewal.....	12-5C-1	2,240,267	5,718
Park Road Maintenance.....	12-5C-2	499,998	
Minor Capital from Current Operating Appropriation.....		2,144,510	
Self Constructed Assets from Current Operating Appropriations.....		2,039,600	
Rental/Lease Agreements.....			252,574
		<u>9,498,791</u>	<u>407,083</u>
NORTHERN AFFAIRS (XIX)			
Northern Communities.....	19-5A	2,379,252	
Access and Resources Roads.....	19-5B	234,690	76,585
Minor Capital from Current Operating Appropriations.....		569,069	
Self Constructed Assets from Current Operating Appropriations.....		362,070	
Rental/Lease Agreements.....			10,273
		<u>3,545,081</u>	<u>86,858</u>
RURAL DEVELOPMENT (XIII)			
Transit Bus Purchases.....	13-6A	144,000	
Water Development.....	13-6B	644,305	
Sewer & Water.....	13-6C	1,491,436	8,292,183
Can/Man Water Infrastructure.....	13-6D	1,000,438	
Drought Proofing.....	13-6E	223,920	
Conservation Districts.....	13-6F	1,827,800	
Downtown Revitalization.....	13-6G	474,349	
Minor Capital from Current Operating Appropriation.....		253,954	
		<u>6,060,202</u>	<u>8,292,183</u>
SENIORS DIRECTORATE (XXIV)			
Minor Capital from Current Operating Appropriations.....		<u>5,997</u>	
STATUS OF WOMEN (XXII)			
Minor Capital from Current Operating Appropriations.....		<u>9,665</u>	

DEPARTMENT	APPROPRIATION NUMBER	1994-95 EXPENDITURE \$	FUTURE COMMITMENT \$
URBAN AFFAIRS (XX)			
Winnipeg Capital Grants - Pre 1991.....	20-4A-1	734,265	9,723,457
Winnipeg Capital Grants - 1991.....	20-4A-2	65,171	684,890
Winnipeg Capital Grants - 1992.....	20-4A-3	809,097	1,699,371
Winnipeg Capital Grants - 1993.....	20-4A-4	6,803,217	23,372,426
Infrastructure Renewal - 1994.....	20-4A-5A	3,088,250	10,670,650
City Priorities - 1994.....	20-4A-5C	4,500,000	
Urban Initiatives.....	20-4B	1,000,000	2,000,000
Minor Capital from Current Operating Appropriation.....		8,444	
		<u>17,008,444</u>	<u>48,150,794</u>
OTHER APPROPRIATIONS (XXVII)			
Home Renovations Program - Capital.....	27-7	4,542,638	
Infrastructure Projects.....	27-9B	19,418,851	
Minor Capital from Current Operating Appropriations.....		206,370	
		<u>24,167,859</u>	
TOTAL		<u>321,194,453</u>	<u>257,392,808</u>

NOTE 1: The future commitment for Government Services does not include any rental payments for the rental of properties from Manitoba Properties Inc., Manitoba Properties Leasing Inc. and Manitoba Properties Management Inc.. In January 1993, the Province of Manitoba restructured its lease payments to MPI to exclude those properties for which Manitoba Government Services did not have administrative control, including the University of Manitoba property. This resulted in the cancellation of two leases, leaving Lease 1 and Lease 2 which expire August 1, 1999 and August 1, 1995 respectively. Rates currently in place amount to an annual rental of \$37,790,837 (1994 - \$37,918,500).

NOTE 2: The Appropriation Act, 1994 authorizes the Government to commit to expenditures up to an amount not exceeding \$300,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 1995. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the Departmental commitments shown relate to long term on-going contracts covering the acquisition and/or rental of Capital Assets.

Education
and Training

Manitoba Text Book Bureau

130 - 1st Avenue West
P.O. box 910
Souris, Manitoba, CANADA
R0K 2C0
(204) 483-4040

MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the accounting policies stated in the financial statements. These accounting policies have been applied on a basis consistent with the prior year. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate and that the assets of the Bureau are properly safeguarded. Staff of the Provincial Auditor's Office review internal controls and report their findings to management.

The responsibility of the Provincial Auditor and her staff is to express an independent, professional opinion on whether the financial statements are fairly presented in accordance with the accounting policies stated in the financial statements. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

Lanny Kingerski
A/Director

M. J. Jamal
Accounting Manager

Winnipeg, Manitoba
June 27, 1995

THE MANITOBA TEXT BOOK BUREAU AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

We have audited the balance sheet of The Manitoba Text Book Bureau as at March 31, 1995 and the income statement for the year then ended. These financial statements are the responsibility of the Bureau's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Bureau as at March 31, 1995 and the results of its operations for the year then ended in accordance with the accounting policies described in note 2 to the financial statements.

Winnipeg, Manitoba
June 27, 1995

J. Armstrong, CA
For the Provincial Auditor

THE MANITOBA TEXT BOOK BUREAU

BALANCE SHEET

EXHIBIT A

As at March 31, 1995
(with 1994 figures for comparison)

ASSETS	1995	1994
Current assets:		
Cash.....	\$ 9,830	\$ 8,972
Non interest earning cash on deposit with Minister of Finance.....	2,680,759	2,629,896
Accounts receivable.....	626,468	289,394
Inventory.....	2,492,368	2,391,642
Prepaid expenses.....	30,507	16,788
	<u>\$ 5,839,932</u>	<u>\$ 5,336,692</u>
 LIABILITIES AND FUNDS HELD FOR WORKING CAPITAL		
Current liabilities:		
Accounts payable.....	\$ 87,335	\$ 58,157
Customers' deposit accounts (Note 4).....	459,066	12,680
Accrued liabilities.....	9,900	27,496
	<u>556,301</u>	<u>98,333</u>
Non interest bearing working capital advance from the Government of the Province of Manitoba.....	<u>4,000,000</u>	<u>4,000,000</u>
Total Liabilities	<u>4,556,301</u>	<u>4,098,333</u>
Funds held for working capital:		
Balance, beginning of year.....	1,238,359	1,307,315
Net income (loss) for the year, Exhibit B.....	45,272	(68,956)
Balance, end of year.....	<u>1,283,631</u>	<u>1,238,359</u>
	<u>\$ 5,839,932</u>	<u>\$ 5,336,692</u>

THE MANITOBA TEXT BOOK BUREAU

INCOME STATEMENT

EXHIBIT B

for the year ended March 31, 1995
(with 1994 figures for comparison)

	1995	1994
Sales.....	\$ 6,009,691	\$ 6,376,996
Cost of goods sold:		
Inventory, beginning of year.....	2,391,642	2,533,856
Purchases.....	5,209,411	5,437,919
Transportation in.....	18,971	20,052
	<u>7,620,024</u>	<u>7,991,827</u>
Inventory, end of year.....	2,492,368	2,391,642
Cost of goods sold.....	<u>5,127,656</u>	<u>5,600,185</u>
Gross profit on sales.....	<u>882,035</u>	<u>776,811</u>
General and administrative expenses:		
Audit.....	9,701	6,999
Computer equipment and supplies.....	23,375	19,314
Health and education levy & Employee Benefits.....	39,641	14,505
Office.....	54,580	61,772
Postage.....	25,154	28,586
Salaries.....	413,007	638,669
Telephone.....	14,275	10,704
Transportation out.....	42,639	38,572
Travel.....	3,707	4,228
Video recording equipment.....	-	8,425
Warehouse.....	202,509	6,593
Software license fee.....	8,175	7,400
Total expenses.....	<u>836,763</u>	<u>845,767</u>
Net income (loss) for the year, Exhibit A.....	\$ <u>45,272</u>	\$ <u>(68,956)</u>

THE MANITOBA TEXT BOOK BUREAU

Notes to the Financial Statements

for the year ended March 31, 1995

1. Nature of Operations

The Manitoba Text Book Bureau, a branch of the Department of Education and Training, was established under section 9(1) of the Education Administration Act to administer procurement and delivery of print and non-print instructional materials to public and private schools in Manitoba.

2. Accounting Policies

- a) The Bureau's financial statements are prepared on an accrual basis.
- b) Capital asset acquisitions are reflected as expenses in the year of acquisition.
- c) Inventory is valued using the average unit cost method.
- d) Property costs and employee pension costs are paid out of other appropriations of the Government of the Province of Manitoba and are not reflected in these financial statements.

3. Grant Payments

For accountability purposes, the Bureau reimburses certain school divisions for purchases of eligible instructional material and is repaid from Department of Education Curricula Materials grants. These transactions amounting to \$1,287,006 (1994 - \$1,120,477) are not included in these financial statements. The Bureau does not charge for this service.

4. Customer Deposit Accounts

The March 31, 1995 customer deposit accounts include a balance of \$447,524 representing the unused portion of a \$500,000 grant assistance payment received from the Department of Education and Training to offset costs for rural school divisions accessing the internet.

5. Contractual Obligations

The Government of the Province of Manitoba has contracted with Livingston Distribution Centre Inc. for the provision of warehousing and distribution services to the Bureau for five years, from April 1, 1994 to March 31, 1999, at a total cost of \$1,548,286 of which \$1,053,658 is labour and packaging supplies component, and \$494,628 is occupancy component. With exception of \$96,000 paid by the Department of Government Services towards occupancy costs for 1994/95, all payments are the Bureau's responsibility. The Government of the Province of Manitoba has leased office space for the Bureau for a period of 10 years from November 1, 1994 at a total cost of \$564,485. The Department of Government Services was responsible for the lease costs to March 31, 1995. Effective April 1, 1995 the Bureau will be responsible for all occupancy costs.

6. Proceeds from sale of warehouse equipment

As a result of contracting out the warehouse component of the Bureau, warehouse supplies and equipment were disposed of generating \$35,099 which is included in the sales of \$6,009,691.

7. Decentralization Costs

As a result of the move of the Bureau's office to Souris, the Government of the Province of Manitoba incurred various relocation costs of approximately \$203,000 for the fiscal year ended March 31, 1995. These costs are not reflected in these financial statements.

MANITOBA LOTTERIES FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended March 31, 1995
(As Required by Section 22, Manitoba Lotteries Corporation Act)
(with comparative figures for the year ended March 31, 1994)

	1995	1994
	\$	\$
Funds on deposit, beginning of year.....	94,146,106	65,296,477
RECEIPTS:		
Funds received from the Manitoba Lotteries Corporation.....	225,000,000	167,138,183
Interest.....	8,317,772	3,787,255
Refund of prior year's contributions.....	-	47,692
	<u>233,317,772</u>	<u>170,973,130</u>
DISBURSEMENTS:		
Transfers to Operating Fund for the following lotteries funded programs		
Agricultural Societies Grant Assistance.....	372,102	372,984
Arts Grant Assistance.....	3,960,944	3,901,130
Children's Hospital Research Foundation.....	416,550	416,700
Citizenship Grant Assistance.....	1,459,274	1,415,207
City of Winnipeg.....	4,000,000	-
Community Places Program.....	2,913,151	1,732,731
Crocus Fund.....	-	2,000,000
Cultural Organization Grant Assistance.....	10,089,965	10,080,230
Employee Benefit Costs.....	-	142,896
Evaluation and Research Initiatives.....	136,294	109,756
Festival du Voyageur.....	323,000	323,000
Fitness Directorate.....	290,885	288,333
Folk Arts Council of Winnipeg.....	304,000	304,000
Graham Avenue Transit Mall.....	685,000	-
Grow Bonds Program.....	735,142	896,366
Harness and Quarter Horse Racing Support.....	395,000	325,332
Health Projects - Special.....	3,000,000	2,170,865
Heritage Grants Advisory Council.....	592,799	472,909
Historic Resources Grant Assistance.....	1,076,966	1,037,822
Hospital Requirements - Special.....	6,367,100	7,000,000
Infrastructure Manitoba.....	18,679,685	-
Keystone Centre.....	150,000	150,000
Lotteries Distribution System.....	325,769	391,135
Major Sport Initiatives.....	650,000	776,000
Manitoba Arts Council.....	7,550,300	7,450,300
Manitoba Centre for Health Policy and Evaluation.....	1,900,000	437,500
Manitoba Community Services Council.....	2,000,000	1,450,700
Manitoba Health Research Council.....	1,752,600	1,752,600
Manitoba Health Services Innovation Fund.....	4,430,207	8,830,940
Manitoba Sports Federation.....	7,687,500	7,687,500
Multicultural Grants Advisory Council.....	578,935	638,847
Northern Hemisphere Distribution.....	154,336	-
PAN AM Games.....	1,980,000	-
Provincial Archives Grant Assistance.....	28,366	22,366
Public Library Services Grant Assistance.....	3,359,681	3,661,375
Recreation Grant Assistance.....	649,561	499,887
Regional Services Grant Assistance.....	35,100	35,100
Rural Community Development Projects.....	5,227,838	3,499,989
Rural Economic Development Initiatives.....	5,854,712	3,512,126
Rural Economic Projects - Special.....	1,014,678	36,288
Special Conservation and Endangered Species Fund.....	441,299	351,312
Sport Directorate.....	2,691,530	2,501,774
Tourism Winnipeg.....	570,500	-
United Way of Winnipeg.....	2,238,700	2,238,700
Valley Agricultural Society.....	185,200	300,000
Winnipeg Convention Centre.....	2,855,407	547,390
Winnipeg Green Team Program.....	736,300	-
Winnipeg 2000.....	720,700	-
Winnipeg Jets Agreement.....	5,591,296	2,361,411
	<u>117,158,372</u>	<u>82,123,501</u>
Transfers to General Revenue for deficit reduction.....	90,000,000	60,000,000
	<u>207,158,372</u>	<u>142,123,501</u>
Funds on deposit, end of year.....	120,305,506	94,146,106
Receivable from the Manitoba Lotteries Corporation.....	44,242,987	47,174,480
	<u>164,548,493</u>	<u>141,320,586</u>



**Office of
the Provincial Auditor**

12th Floor - 405 Broadway
Winnipeg, Manitoba, CANADA
R3C 3L6

AUDITOR'S REPORT

On Amounts Paid To Members Of The Assembly

To the Legislative Assembly of Manitoba

We have audited the report of amounts paid to Members of the Assembly for the year ended March 31, 1995, being a statement of compensation and a statement of reimbursement of expenses. This financial information reflects amounts paid to Members of the Assembly in accordance with provisions of sections 65(1) and (2) of the Legislative Assembly Act and is the responsibility of the Government of the Province of Manitoba. Our responsibility is to express an opinion on the financial information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this financial information presents fairly, in all material respects, amounts paid to Members of the Assembly for the year ended March 31, 1995 in accordance with provisions of the Act and in accordance with the accounting policies stated in note 2.

A handwritten signature in cursive script that reads 'Carol Bellringer'.

Winnipeg Manitoba,
June 23, 1995

Carol Bellringer, CA
Provincial Auditor

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 65(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA

DURING THE YEAR ENDED MARCH 31, 1995

COMPENSATION

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY \$	EXPENSE ALLOWANCE \$	PREMIER AND MINISTERS' COMPENSATION \$	OTHER PAYMENTS COMPENSATION \$	LIVING ALLOWANCE \$	CAR ALLOWANCE \$	SEVERANCE ALLOWANCE \$
Ashton, S.	Thompson	31,280.70	14,390.39	-	-	17,869.76	7,281.96	-
Barrett, B.	Wellington	28,780.70	14,390.39	-	-	-	4,332.37	-
Carstairs, S.	River Heights	13,750.82	6,875.37	-	-	-	2,040.50	31,755.66
Cerilli, M.	Radisson	28,780.70	14,390.39	-	-	-	4,332.37	-
Chomiak, D.	Kildonan	28,780.70	14,390.39	-	-	-	4,332.37	-
Cummings, Hon. G.	St. Rose	28,780.70	14,390.39	21,321.09	-	17,869.76	-	-
Dacquay, L.	Seine River	32,280.70	14,390.39	-	-	-	4,332.37	-
Derkach, Hon. L.	Roblin-Russell	28,780.70	14,390.39	21,321.09	-	17,869.76	-	-
Dewar, G.	Selkirk	28,780.70	14,390.39	-	-	6,519.00	5,886.92	-
Doer, G.	Concordia	28,780.70	14,390.39	-	21,321.09	-	-	-
Downey, Hon. J.E.	Arthur-Virden	28,780.70	14,390.39	21,321.09	-	17,869.76	-	-
Driedger, Hon. A.	Steinbach	28,780.70	14,390.39	21,321.09	-	17,869.76	-	-
Ducharme, Hon. G.	Riel	28,780.70	14,390.39	21,321.09	-	-	-	-
Edwards, P.	St. James	28,780.70	14,390.39	-	16,146.00	-	-	-
Enns, Hon. H.J.	Lakeside	28,780.70	14,390.39	21,321.09	-	6,519.00	-	-
Ernst, Hon. J.A.	Charleswood	28,780.70	14,390.39	21,321.09	-	-	-	-
Evans, C.	Interlake	28,780.70	14,390.39	-	-	17,869.76	5,349.21	-
Evans, L.S.	Brandon-East	28,780.70	14,390.39	-	-	17,869.76	4,332.37	-
Filmon, Hon. G.	Tuxedo	28,780.70	14,390.39	27,531.09	-	-	-	-
Findlay, Hon. G.M.	Springfield	28,780.70	14,390.39	21,321.09	-	6,519.00	-	-
Friesen, J.	Woleseley	28,780.70	14,390.39	-	-	-	4,332.37	-
Gaudry, N.	St. Boniface	28,780.70	14,390.39	-	-	-	4,332.37	-
Gilleshammer, Hon. H.	Minnedosa	28,780.70	14,390.39	21,321.09	-	17,869.76	736.50	-
Gray, A.	Crescentwood	28,780.70	14,390.39	-	-	-	4,332.37	-
Helwer, E.	Gimli	31,280.70	14,390.39	-	-	6,519.00	6,455.05	-
Hickes, G.	Point Douglas	31,280.70	14,390.39	-	-	-	4,332.37	-
Kowalski, G.	The Maples	28,780.70	14,390.39	-	-	-	4,332.37	-
Lamoureux, K.	Inkater	28,780.70	14,390.39	-	-	-	4,332.37	-
Lathlin, O.	The Pas	28,780.70	14,390.39	-	-	17,869.76	5,353.13	-
Laurendeau, M.	St. Norbert	31,280.70	14,390.39	-	-	-	4,332.37	-

Mackintosh, G.	28,780.70	14,390.39	-	-	-	4,332.37
Maloway, J.	28,780.70	14,390.39	-	-	-	4,332.37
Manness, Hon. C.	28,780.70	14,390.39	21,321.09	-	17,869.76	-
Martindale, D.	28,780.70	14,390.39	-	-	-	4,332.37
McAlpine, G.	28,780.70	14,390.39	-	2,433.82	-	4,332.37
McCormick, N.	28,780.70	14,390.39	-	-	-	4,332.37
McCræ, Hon. J.C.	28,780.70	14,390.39	21,321.09	-	17,869.76	-
McIntosh, Hon. L.	28,780.70	14,390.39	21,321.09	-	-	-
Mitchelson, Hon. B.	28,780.70	14,390.39	21,321.09	-	-	-
Orchard, Hon. D.W.	28,780.70	14,390.39	21,321.09	-	17,869.76	-
Pallister, B.	28,780.70	14,390.39	-	2,433.82	17,869.76	4,866.75
Penner, J.	28,780.70	14,390.39	-	-	17,869.76	7,332.37
Plohmman, J.	28,780.70	14,390.39	-	-	17,869.76	4,332.37
Praznik, Hon. D.	28,780.70	14,390.39	21,321.09	-	6,519.00	-
Reid, D.	28,780.70	14,390.39	-	-	-	4,332.37
Reimer, J.	28,780.70	14,390.39	-	2,433.82	-	4,332.37
Render, S.	28,780.70	14,390.39	-	5,294.80 (4)	-	4,332.37
Robinson, E.	28,780.70	14,390.39	-	-	17,869.76	3,961.37
Rocan, Hon. D.	44,280.59	14,390.39	-	-	17,869.76	-
Rose, B.	28,780.70	14,390.39	-	2,433.82	17,869.76	4,332.37
Santos, C.	28,780.70	14,390.39	-	-	-	4,332.37
Schellenberg, H.	28,780.70	14,390.39	-	-	-	4,332.37
Stefanson, Hon. E.	28,780.70	14,390.39	21,321.09	-	-	-
Storie, J.	9,441.35	4,720.61	-	-	8,400.03	1,352.40
Sveinson, B.	28,780.70	14,390.39	-	2,433.82	6,519.00	6,004.67
Vodrey, Hon. R.	28,780.70	14,390.39	21,321.09	-	-	-
Wowchuk, R.	28,780.70	14,390.39	-	-	17,869.76	4,899.19
TOTALS	1,635,130.56	803,067.43	389,989.62	54,930.99	387,039.47	165,296.90
Notes:						

1. Payments authorized by the "Legislative Assembly Act" relate to the fourth, fifth and sixth sessions of the Thirty-Fifth Legislature.

2. Figures reflected on the Reports of Amounts Paid to Members of the Legislative Assembly are in relation to entitlements for the fiscal year. However, a period of forty-five days after the end of the fiscal year is allowed for the actual payments to be processed.

3. Included as an "Indemnity" are the following additional allowances paid to Members of the Legislature pursuant to Section 53 (2) of the "Legislative Assembly Act".

Speaker	Denis Rocan	\$	15,500.00
Deputy Speaker	Louise Dacquay	\$	3,500.00
Deputy Chairman of Committees of the Whole House	Marcel Laurendeau	\$	2,500.00
Government Whip	Ed Helwer	\$	2,500.00
House Leader of the Official Opposition	Steve Ashton	\$	2,500.00
Opposition Whip	George Hickes	\$	2,500.00

4. Remuneration received from Manitoba Hydro-Electric Board as reported to the Minister of Finance pursuant to Section 65 (2) of the "Legislative Assembly Act".

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 65(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA

DURING THE YEAR ENDED MARCH 31, 1995

REIMBURSEMENT OF EXPENSES

MEMBER	CONSTITUENCY	TRAVEL AND MILEAGE ALLOWANCE \$	ACCESS AND CONSTITUENCY ALLOWANCE \$	MEMBERS' PRINTING ALLOWANCE \$	COMMITTEE SITTINGS INDEMNITY AND EXPENSES \$	PREMIER AND MINISTERS' REIMBURSEMENT OF EXPENSES \$	OTHER REIMBURSEMENT OF EXPENSES \$
Ashton, S.	Thompson	27,532.44	26,657.87	2,033.34	2,607.98 (7)	-	-
Barrett, B.	Wellington	-	26,655.72	2,094.48	490.00	-	-
Carstairs, S.	River Heights	-	23,220.92	-	-	-	-
Cerilli, M.	Radisson	-	26,748.19	1,524.32	-	-	-
Chomiak, D.	Kildonan	-	26,774.00	971.88	-	-	-
Cummings, Hon. G.	Ste. Rose	-	26,623.94	1,900.00	-	905.28	-
Dacquay, L.	Seine River	-	26,771.22	2,860.37	686.00	-	-
Derkach, Hon. L.	Roblin-Russell	13,330.66	32,547.98	2,538.59	-	3,608.97	-
Dewar, G.	Selkirk	1,224.08	26,380.44	1,905.52	-	-	-
Doer, G.	Concordia	-	26,761.23	1,685.66	-	-	2,167.30
Downey, Hon. J.E.	Arthur-Virdon	-	13,259.46	2,388.14	-	7,984.91	-
Driedger, Hon. A.	Steinbach	-	23,850.64	2,225.78	-	2,329.20	-
Ducharme, Hon. G.	Riel	-	26,762.97	1,746.14	-	4,490.38	-
Edwards, P.	St. James	-	26,801.82	2,121.74	-	-	5,091.61
Enns, Hon. H.J.	Lakeside	-	23,764.00	609.24	-	8,066.85	-
Ernst, Hon. J.A.	Charleswood	-	28,792.88	2,024.76	-	7,393.55	-
Evans, C.	Interlake	4,183.92	26,774.00	1,039.85	-	-	-
Evans, L.S.	Brandon-East	4,073.52	26,711.90	1,862.12	98.00	-	-
Filion, Hon. G.	Tuxedo	-	29,021.14	3,086.90	-	2,935.22	-
Findlay, Hon. G.M.	Springfield	-	32,771.83	2,070.27	-	4,017.67	-
Friesen, J.	Waseley	-	27,669.81	1,011.66	-	-	-
Gaudry, N.	St. Boniface	-	26,774.00	-	-	-	-
Gilleshammer, Hon. H.	Minnedosa	6,663.28	27,098.64	1,583.80	-	10,687.40	-
Gray, A.	Crescentwood	-	26,738.32	2,277.34	-	-	300.26
Helwer, E.	Gimli	2,355.06	26,907.75	2,541.25	490.00	-	-
Hickes, G.	Point Douglas	-	26,358.94	2,367.54	98.00	-	-
Kowalski, G.	The Maples	-	27,646.51	1,523.36	-	-	-
Lamoureux, K.	Inkster	-	26,602.94	2,434.32	392.00	-	-
Lathlin, O.	The Pas	21,818.16	25,947.09	1,098.91	-	-	-
Laurendeau, M.	St. Norbert	-	26,480.48	2,627.37	294.00	-	-

Mackintosh, G.	-	26,858.76	-	2,506.41	-	-	-	-
Maloway, J.	-	26,886.48	-	742.14	-	-	-	-
Manness, Hon. C.	-	9,694.28	-	1,650.50	-	-	1,203.31	-
Martindale, D.	-	26,975.43	-	1,817.24	-	490.00	-	47.24
McAlpine, G.	-	26,739.64	-	2,658.83	-	196.00	-	20.00
McCormick, N.	-	26,368.78	-	2,452.69	-	-	-	-
McCrae, Hon. J.C.	-	25,742.93	-	2,821.38	-	-	4,256.22	-
McIntosh, Hon. L.	-	28,085.65	-	2,202.85	-	-	-	170.69
Mitchelson, Hon. B.	-	30,820.86	-	2,619.09	-	-	-	2,726.42
Orchard, Hon. D.W.	782.88	29,586.27	-	1,589.20	-	-	-	3,867.42
Pallister, B.	2,789.28	28,757.80	-	1,605.01	-	-	-	-
Penner, J.	3,331.63	35,950.20	-	2,399.79	-	294.00	-	3,313.42
Plohmman, J.	4,715.10	26,774.00	-	1,664.82	-	-	-	-
Praznik, Hon. D.	-	25,422.11	-	1,571.50	-	-	5,328.76	-
Reid, D.	-	26,926.22	-	1,321.02	-	588.00	-	-
Reimer, J.	-	27,067.00	-	2,225.31	-	294.00	-	-
Render, S.	-	27,031.58	-	2,644.23	-	868.00	-	-
Robinson, E.	15,383.01	29,816.42	-	778.79	-	98.00	-	-
Rocan, Hon. D.	3,897.28	26,515.78	-	2,566.21	-	392.00	-	5,918.33
Rose, B.	6,952.62	22,661.81	-	1,463.78	-	196.00	-	-
Santos, C.	-	26,774.00	-	1,300.74	-	-	-	-
Schellenberg, H.	-	26,217.19	-	1,492.23	-	98.00	-	-
Stefanson, Hon. E.	-	24,189.07	-	2,410.95	-	-	909.99	-
Storie, J.	13,911.84	7,739.78	-	712.72	-	-	-	-
Sveinson, B.	1,704.56	26,737.93	-	2,100.90	-	98.00	-	-
Vodrey, Hon. R.	-	36,193.29	-	3,293.21	-	-	1,505.17	-
Wowchuk, R.	14,318.19	26,912.51	-	1,280.29	-	-	-	-
TOTALS	148,947.51	1,507,120.21	105,767.48	8,585.98	72,387.41	16,858.16		

Notes (continued):

5. Amounts shown as "Expenses" are those amounts paid directly to the members and do not include those amounts paid directly to the supplier or through somebody else on the member's behalf. Similarly, the "Reimbursement of Expenses" shown for the Premier, Ministers, Opposition Leaders and the Speaker does not include the costs associated with the assignment of a Government vehicle to these individuals. Nor does it include the payment of the optional car allowance in lieu of an assigned vehicle to those members who have chosen that option.

6. Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 67 (1) and (2) of the Act. This allowance is in addition to "Reimbursements of Expenses" listed by individual member and was paid to the individual designated by the leader of each party as follows:

E. Helwer	Progressive Conservative Party	\$	55,244.00
D. Woodbury	New Democratic Party	\$	41,433.00
N. Gaudry	Liberal Party	\$	13,811.00
D. Rocan	Speaker - Legislative Assembly	\$	1,973.00
		\$	112,461.00

7. Payments for Committee Sitings include expense reimbursements totalling \$ 2,215.98 for Mr. Ashton.

8. An "Indemnities and Allowances Commission" was established in July 1993 pursuant to the passing of Bill 55. This Commission tabled a report to the Legislature in March, 1994 making a number of changes to the entitlements of the Members. These changes come into force on April 25, 1995, the date of the provincial election.

Northern Affairs

Administration and Finance

59 Elizabeth Drive (Box 37)
Thompson, Manitoba, CANADA
R8N 1X4

October 7, 1994

**NORTHERN AFFAIRS FUND
MANAGEMENT REPORT**

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the accounting policies stated in the financial statements. These accounting policies have been applied on a basis consistent with the prior year. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management

Rene Gagnon, Director
Administration and Finance
Department of Northern Affairs**THE NORTHERN AFFAIRS FUND
AUDITOR'S REPORT**

To the Legislative Assembly of Manitoba

We have audited the balance sheet of the Specific Purpose Funds Account of the Northern Affairs Fund as at March 31, 1994 and the statement of transactions for the year then ended. We have also audited the balance sheet of the Taxation Account as at March 31, 1994 and the statement of revenue and expenditure and the statement of surplus for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these Specific Purpose Funds Account and Taxation Account financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1994 and the results of operations for the year then ended in accordance with the accounting policies stated in note 2 to the financial statements.

Winnipeg, Manitoba.
October 7, 1994John K. Bothe, CA
For the Provincial Auditor

THE NORTHERN AFFAIRS FUND
SPECIFIC PURPOSE FUNDS ACCOUNT
BALANCE SHEET

As at March 31, 1994
(with 1993 figures for comparison)

	1994	1993
ASSETS		
Cash in Bank.....	\$ 445,533	\$ 439,021
Accounts Receivable:		
Government of the Province of Manitoba.....	702,648	230,270
	<u>\$ 1,148,181</u>	<u>\$ 669,291</u>
LIABILITIES		
Accounts Payable.....	\$ 166,484	\$ 144,497
Balance of Specific Purpose Funds.....	981,697	524,794
	<u>\$ 1,148,181</u>	<u>\$ 669,291</u>

THE NORTHERN AFFAIRS FUND
SPECIFIC PURPOSE FUNDS ACCOUNT
STATEMENT OF TRANSACTIONS

for the year ended March 31, 1994

	Current Transactions			
	Balance March 31, 1993	Revenue	Expenditure	Balance March 31, 1994
Department of Northern Affairs				
Community Council Funds.....	\$ 222,198	\$ 7,257,630	\$ 6,786,465	\$ 693,363
Casual Payroll - Capital.....	-	15,005	15,005	-
Departmental Revenues, Transfer Payments....	-	375,046	375,046	-
Community Recreation Directors Program.....	44,599	33,869	40,698	37,770
Department of Culture, Heritage and Citizenship				
Manitoba Community Places Program.....	78,786	45,000	80,815	42,971
Community Recreation Directors Program.....	-	6,675	6,675	-
Community Support Programs				
Remote Community Recreation Fund.....	25,605	30,000	32,026	23,579
Department of Rural Development				
Video Lottery Support Payments.....	-	62,300	62,281	19
Department of Finance				
Provincial - Municipal Tax Sharing Grant.....	-	1,044,111	1,044,111	-
Manitoba Health Services Insurance Fund				
Ambulance Grant.....	21,246	29,459	31,660	19,045
Cottage Subdivision Funds				
Self Generated.....	128,931	91,764	87,127	133,568
Department of Northern Affairs.....	2,330	-	1,500	830
Manitoba Hydro				
Northern Flood Agreement.....	1,099	-	1,099	-
Nelson River Archaeological Survey.....	-	48,056	47,772	284
Cross Lake Band				
Sturgeon Management Board.....	-	67,622	63,093	4,529
Government of Canada				
Constable Training.....	-	62,045	36,306	25,739
Balance of Specific Purpose Funds.....	\$ 524,794	\$ 9,168,582	\$ 8,711,679	\$ 981,697

THE NORTHERN AFFAIRS FUND

TAXATION ACCOUNT
BALANCE SHEETAs At March 31, 1994
(with 1993 figures for comparison)

	1994	1993
ASSETS		
Cash in Bank (Note 3)	\$ 171,255	\$ 168,646
Accounts Receivable:		
Councils – School Levy.....	6,386	-
Province of Manitoba.....	17,499	18,061
	<u>23,885</u>	<u>18,061</u>
Taxes and Grants in Lieu of Taxes Receivable (Note 6).....	808,986	775,665
Less: Allowance for Uncollectible Taxes and		
Grants in Lieu of Taxes (Note 7).....	519,917	530,354
	<u>289,069</u>	<u>245,311</u>
	<u>\$ 484,209</u>	<u>\$ 432,018</u>
LIABILITIES		
Due to the Province of Manitoba (Note 3).....	\$ 71,255	\$ 68,646
Funds Held in Trust.....	2,415	250
Surplus.....	<u>410,539</u>	<u>363,122</u>
	<u>\$ 484,209</u>	<u>\$ 432,018</u>

THE NORTHERN AFFAIRS FUND
TAXATION ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE

for the year ended March 31, 1994
(with 1993 figures for comparison)

	1994	1993
REVENUE:		
Taxation Levies.....	\$ 666,648	\$ 692,616
Grants in Lieu of Taxes (Note 4).....	464,863	462,200
Taxes Added.....	9,423	3,544
Grants in Lieu of Taxes Added (Note 4).....	3,815	8,533
Tax Penalties.....	82,871	79,037
Rentals, Hay and Grazing.....	42,113	40,298
Other.....	183	292
	<u>1,269,916</u>	<u>1,286,520</u>
EXPENDITURE:		
Schools - The Public Schools Finance Board,		
Support to Education.....	420,368	429,034
- Special Levy.....	408,194	394,334
Community Councils for Local Services.....	145,988	200,578
Province of Manitoba for Local Services (Note 3).....	71,255	68,646
Taxation Account Administration:		
Department of Rural Development Service Charge.....	27,884	26,894
Other.....	37,321	33,773
	<u>1,111,010</u>	<u>1,153,259</u>
Revenue Over Expenditure Before Allowance for Uncollectible Taxes and		
Grants in Lieu of Taxes.....	158,906	133,261
Transfer of Budgeted Levy to Allowance for Uncollectible Taxes and		
Grants in Lieu of Taxes.....	103,330	130,812
Revenue Over Expenditure.....	<u>\$ 55,576</u>	<u>\$ 2,449</u>

THE NORTHERN AFFAIRS FUND
TAXATION ACCOUNT
STATEMENT OF SURPLUS

for the year ended March 31, 1994
(with 1993 figures for comparison)

	1994	1993
Balance, Beginning of year.....	\$ 363,122	\$ 362,693
Add:		
Revenue Over Expenditure.....	55,576	2,449
Deduct:		
Transfer of Titles to the Crown.....	8,159	2,020
Balance, End of Year.....	\$ <u>410,539</u>	\$ <u>363,122</u>

THE NORTHERN AFFAIRS FUND

Notes to the Financial Statements

for the year ended March 31, 1994

1. The Fund carries out the following programs:

- i) It operates the Specific Purpose Funds Account to provide financial services to Community Councils in Northern Areas of Manitoba governed by the Northern Affairs Act;
- ii) It levies property and business taxes based on real property assessments and remits the tax requirements to School Divisions and The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the Community Councils when collected;

The Fund accounts for each of these programs separately.

2. The significant accounting policies of the Fund are as follows:

a) Specific Purpose Funds Account

The Specific Purpose Funds Account operates on a cash basis of accounting modified as follows:

Revenue includes amounts received after the fiscal year end, if paid from the Province of Manitoba appropriations for the fiscal year then ended.

Expenditure includes payments made to Northern Affairs communities after the fiscal year end, if funded with revenue for the fiscal year then ended.

b) Taxation Account

The Taxation Account operates on the accrual basis of accounting. In accordance with procedures followed by municipal entities in the Province, taxation revenue and expenditure are recognized on the calendar year basis.

3. Cash of \$100,000 is retained in the Taxation Account to cover current needs. Cash in excess of \$100,000 is transferred to the Government of the Province of Manitoba as a contribution to costs incurred by the Province to provide services in remote areas which do not have a local government to provide these services.

4. Grants in lieu of taxes and grants in lieu of taxes added were derived from the following sources:

	1994	1993
Government of the Province of Manitoba.....	\$ 114,795	\$ 128,332
Government of the Province of Manitoba Agencies.....	148,591	153,303
Government of Canada.....	59,984	45,250
Government of Canada Agencies.....	145,308	143,848
	<u>\$ 468,678</u>	<u>\$ 470,733</u>

5. The Department of Northern Affairs provides administrative services at no charge to the Fund. The cost of these services for the fiscal year ended March 31, 1994 is \$139,400 (1993 - \$130,000).

6. Taxes and grants in lieu of taxes receivable include:

	1994	1993
Grants in lieu:		
Government of the Province of Manitoba and Agencies.....	\$ 6,897	\$ 2,117
Government of Canada and Agencies.....	<u>5,254</u>	<u>17,331</u>
	12,151	19,448
Taxes on the Rolls.....	786,866	744,189
Tax Sale Certificates.....	<u>9,969</u>	<u>12,028</u>
	<u>\$ 808,986</u>	<u>\$ 775,665</u>

7. The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

	1994	1993
Balance, Beginning of Year.....	\$ 530,354	\$ 458,249
Add:		
Budgeted levy for allowance for uncollectible taxes and grants in lieu of taxes.....	103,330	130,812
Deduct:		
Taxes and grants in lieu of taxes cancelled.....	<u>113,767</u>	<u>58,707</u>
Balance, End of Year.....	<u>\$ 519,917</u>	<u>\$ 530,354</u>

8. Comparative figures for the year ended March 31, 1993 have been restated to conform with the presentation adopted for the current year.

THE SCHOOL DIVISIONS RESERVE FUND

As at March 31, 1995

(As Required by Section 202, Public Schools Act)

(with comparative figures for March 31, 1994)

Number	School Divisions or Districts	1995 \$	1994 \$
13	Agassiz.....	56,859	53,626
43	Antler River.....	305	288
38	Birdtail River.....	84,184	91,681
16	Boundary.....	195,785	195,242
2264	Churchill.....	37,695	35,552
34	Duck Mountain.....	27,267	25,717
22	Evergreen.....	50,074	47,227
48	Frontier.....	356,939	336,646
36	Intermountain.....	2,807	2,647
11	Lord Selkirk.....	41,812	39,435
25	Midland.....	13,932	13,139
37	Pelly Trail.....	17,316	16,332
30	Pine Creek.....	35,640	33,614
39	Rolling River.....	58,326	55,010
2439	Sprague.....	38,613	36,418
44	Turtle Mountain.....	15,609	39,194
32	Turtle River.....	62,370	58,824
		<u>1,095,533</u>	<u>1,080,592</u>

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